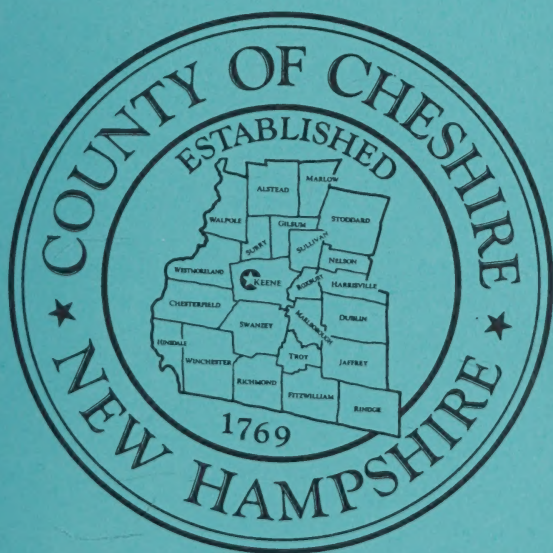


N Hamp
352,0742
CS2
1993

1993
REPORT
OF THE
OFFICERS
OF
CHESHIRE COUNTY



For The Year
Ending December 31, 1993

STATE OF NEW HAMPSHIRE

ANNUAL REPORT

OF

CHESHIRE COUNTY

**FOR THE
YEAR ENDING DECEMBER 31
1993**

TABLE OF CONTENTS

County Officers	4
Representatives	5
Report of Commissioners	7
Report of County Attorney	9
Report of Register of Deeds	10
Report of Sheriff's Department	11
Report of Human Services	15
Report of Nursing Home/Farm	17
Report of House of Corrections	22
Report of County Treasurer	24
Tax Apportionment Chart	25
Auditors Report	26
U.N.H. Cooperative Extension Report	50
Delegation Minutes	58

CHESHIRE COUNTY OFFICERS

COMMISSIONERS

David G. Adams, Westmoreland
Gregory T. Martin, Keene
Dale E. Thompson, Rindge

ASSISTANT TO THE COMMISSIONERS

Ellen DeYoung, Swanzey

TREASURER

Roger Conway, Swanzey

ATTORNEY

David S. Park, Keene

ASSISTANT COUNTY ATTORNEYS

Bruce E. Reynolds, Peterborough
William M. Albrecht, IV, Keene

SHERIFF

William F. Moffitt, Keene

CLERK OF SUPERIOR COURT

Stillman D. Rogers, Richmond

JUDGE OF PROBATE

Peter S. Espieffs, Keene

REGISTER OF PROBATE

Elizabeth Minkler, Keene

REGISTER OF DEEDS

Evelyn S. Hubal, Keene

HUMAN SERVICES ADMINISTRATOR

Mimi Barber, Keene

MEDICAL EXAMINER

Charles E. Schofield, Keene

SUPERINTENDENT OF FARM, MAPLEWOOD HOME

Patrick McManus, Westmoreland

DIRECTOR OF NURSING SERVICES

Bonnie Carroll, Alstead

PHYSICIANS OF MAPLEWOOD NURSING HOME

Barry L. Stern, M.D., Keene
George Idelkope, M.D., Hinsdale

SUPERINTENDENT OF JAIL

Richard N. Van Wickler, Westmoreland

**CHESHIRE COUNTY DELEGATION
1993-1994**

District 1 Walpole

Paul McGuirk, 9 Pine St., N. Walpole, 03609 (445-5667)

District 2 Alstead, Gilsum, Marlow, Surry, Walpole, Westmoreland

Sarah K. Bonneau, RDI Box 246A, Westmoreland 03467 (399-7723)

David A. Young, Box 33, Alstead 03602 835-6008

District 3 Chesterfield

Wanda G. McNamara, Box 189 W. Chesterfield 03466 (256-6633)

District 4 Hinsdale

Robert F. Delano, Box 101, Hinsdale 03451 (336-5392)

District 5 Winchester

Irene A. Pratt, 66 Clark Rd., Winchester 03470 (239-4597)

District 6 Chesterfield, Hinsdale, Winchester

Edwin O. Smith, Box 53, Hinsdale 03451 (256-6133)

District 7 Harrisville, Nelson, Stoddard, Sullivan

William A. Riley, 66 Tolman Pond Rd., Marlborough 03455 (827-3262)

District 8 Dublin, Marlborough, Roxbury, Troy

Stephen G. Avery, Box 495, Dublin 03444 (563-8801)

Daniel M. Burnham, Box 496 Dublin 03444 (563-8629)

District 9 Jaffrey

Joseph P. Manning, 247 Old Peterboro Rd., Jaffrey 03452 (532-8083)

H. Charles Royce, 113 Mountain Rd., Jaffrey 03452 (532-8023)

District 10 Rindge

John B. Hunt, 15 Sunridge Rd., Rindge 03461 (899-6160)

District 11 Swanzey

Stacey Cole, Box 55, W. Swanzey 03469 (352-0960)

David M. Perry, Box 67, W. Swanzey 03469 (352-1387)

District 12 Fitzwilliam, Richmond

Barbara H. Richardson, 101 Morgan Road, Richmond 03470 (239-8346)

District 13 Fitzwilliam, Richmond, Rindge, Swanzey

Katherine H. Metzger, Box 133, Fitzwilliam 03447 (585-9016)

District 14 Keene Ward 1

Benjamin J. DePecol, 61 Hyde St., Keene 03431 (352-5715)

District 15 Keene Ward 2

Ronald G. Russell, 74 Beech St., Keene 03431 (352-2648)

District 16, Keene Ward 3

H. Thayer Kingsbury, 189 Court St., Keene 03431 (352-1448)

District 17, Keene Ward 4

Gertrude Pearson, 445 Park Avenue, Keene 03431 (352-0655)

District 18 Keene Ward 5

Timothy N. Robertson, Daniels Hill Rd., Keene 03431 (352-7006)

District 19 Keene Wards 1, 2, 3, 4, 5

Richard L. Champagne, 18 Fox Circle, Keene 03431 (352-1732)

Katherine E. Foster, 59 Maple Avenue, Keene 03431 (357-3465)

Margaret A. Lynch, 363 Chapman Rd., Keene 03431 (352-8794)

COUNTY COMMISSIONERS ANNUAL REPORT 1993

To the Citizens of Cheshire County:

We are pleased to welcome our new Commissioner, Gregory Martin, to the Board. At our January meeting the following officers were selected: David Adams, Chairman; Gregory Martin, Vice Chairman; Dale Thompson, Clerk.

Each year seemingly becomes more difficult to hold the line on our operating expenses and minimize the impact on the taxes to be raised by our city and towns. While our 1993 operating expenses increased less than one half per cent (1/2%) vs. 1992, the taxes to be raised increased 8.2%. This significant increase was due primarily to reduced revenues, namely, lower interest earned on our investments and less prior year available surplus.

Approximately thirty three percent (33%) of our budget is a State/Federal mandated expense for human services, ie. medicaid nursing, board and care of children, and the categorical programs of old age assistance and aid to totally and permanent disabled. While our 150 bed Maplewood Nursing Home represents approximately thirty nine percent (39%) of our operating budget, we are pleased that it continues to operate so efficiently. Not only do our employees provide a home like caring atmosphere for our nursing home residents but through their efforts almost 94% of our nursing home expenses, including amortization of debt services, are covered by revenues.

After a year of public fund raising, the Maplewood Nursing Home Auxiliary reached their goal in July for the purchase of a new handicapped bus for our residents. This volunteer group continues to play a vital role at Maplewood for the many hours of dedicated service they provide to our staff and residents.

The County Department of Corrections experienced numerous changes during 1993. Effective April 30, 1993, we terminated our contract with the State Department of Corrections for operation of our facility and proceeded to interview candidates for Corrections Superintendent. After numerous interviews, the Commissioners selected Richard Van Wickler, a former training officer from Merrimack County Corrections as our superintendent, who assumed duties as of June 7, 1993. After lengthy negotiations with the State Employees Association, a union contract involving our correctional employees was approved and ratified by the county delegation on August 18th and signed by the Commissioners and union officials on September 1st.

Commissioners Report
Page 2

We are continuing our efforts to increase the profitability of our County Farm through improved forest management and a higher ratio of milk production to feed costs. Regretfully the unstable pricing of raw milk sales and our costs associated with supervising inmate farm labor, limits our opportunity for a "break even". The farm continues to provide meat and produce to the nursing home as well as our contribution to the Keene Community Kitchen.

At years end, the county was advised by two of our court house tenants that they would not be renewing their leases. Immediately the Commissioners moved to re-lease and at this time are actively negotiating with the court system and a non profit social agency to occupy the vacated space.

The Commissioners express their appreciation to the members of our Delegation for their continued support, and to our staff and all the County employees for their dedicated service.

CHESHIRE COUNTY ATTORNEY
ANNUAL REPORT
1993

As County Attorney for the County of Cheshire, I herewith submit the report of the Cheshire County Attorney's Office for the year ending December 31, 1993.

The year 1993 was a productive year for the Cheshire County Attorney's Office. The following is a breakdown of the new cases established and cases disposed of:

<u>CATEGORIES</u>	<u>NO. OF NEW CASE</u>	<u>NO. OF CASES DISPOSED OF</u>
Felonies	749	358
Misdemeanors	101	108
Violations	0	2
Other	34	36
Re-entries	336	331

1993 marked the first full calendar year of involvement in the office for the victim/witness coordinator. Although each attorney maintains contact with victims; having someone in the office whose "only job is victims", enables us to provide a much more uninterrupted flow of information and support to those people. Although the charging, trial strategy and sentencing decisions ultimately rest with the prosecutor, victims in Cheshire County are allowed and encouraged to participate in virtually all phases of the process. The feedback received from victims served by this office has been positive and very gratifying. Improvements can still be made in the manner in which we deal with the public and law enforcement agencies served by the office. We have, however, made and continue to make strides along the right track.

Respectfully submitted,

David S. Park, County Attorney

**CHESHIRE COUNTY
REGISTRY OF DEEDS
ANNUAL REPORT 1993**

To the Honorable Board of Commissioners and Citizens of Cheshire County:

As Register of Deeds of Cheshire County, I hereby submit my annual report for year ending December 31, 1993.

The staff of six (6) full time employees and one (1) part timer continued to serve the citizens of Cheshire County well. All staffers were beginning to be cross-trained this year to better understand the complexities of the recording process and also serve the public more effectively.

Twelve thousand, five hundred eighty-nine (12,589) documents were recorded in 1993 and three hundred thirty five thousand, five hundred eighty-six dollars (\$335,586) was turned into the county in recording fees and the State of New Hampshire received one million, two hundred twenty-one thousand, one hundred thirty-four dollars (\$1,221,134) in transfer tax.

The Registry of Deeds again participated in County Government week with the Middle School students. Several students found the recording process interesting and returned to use the records to research the history of their homes.

I wish to thank the Board of County Commissioners and Ellen DeYoung, Administrative Assistant for their assistance.

Respectfully submitted,

Evelyn S. Hubal
Register of Deeds

CHESHIRE COUNTY SHERIFF'S DEPARTMENT ANNUAL REPORT 1993

To the Honorable Board of County Commissioners and the Citizens of Cheshire County:

As 1994 begins, I continue to be very proud of my staff, every member of my department is devoted to the county and this writer.

The certified D.A.R.E. instructor, Deputy Sheriff James G. Brisson, is currently teaching two classes per week at Hinsdale Elementary School of the drug education resistance program. He was well received there in 1993, has good rapport with the children and staff and continues to make a difference in the children's awareness of drug abuse, how to resist peer pressure and how to feel good about themselves.

The Sheriff's Department has been asked by many of the surrounding schools to present this seventeen week program to their 5th and 6th graders, unfortunately we have not been able to meet their requests due to Deputy Brisson's commitments in other areas; transports, civil process and security.

With a staff of five deputies available to transport prisoners and patients the department logged in over 1500 transports in 1993. Transports are a daily occurrence for the most part. For safety reasons, I feel that two deputies should be assigned to each transport detail. This means that on a routine day, at this time, most of my department is tied up with transports for the district courts, superior court, state prison, relays for other law enforcement agencies, transportation to dentist and doctor appointments for pre-trial inmates, security and returning the prisoners to their original place of confinement. In addition, we transport; sentenced prisoners to state prison, involuntarily hospitalized patients to the state hospital in Concord and to other hospitals in New Hampshire, and the medical examiner to untimely deaths.

In July of 1994, Hinsdale Municipal Court will be closing which will result in assisting Hinsdale Police Department with transportation of prisoners to Keene District Court.

In 1993, I found that I had to refuse some requests for transports due to the lack of adequate manpower. The most consistent refusals were for transports of juveniles and for doctor appointments that could not be rearranged. The Division for Children and Youth Services has requested that the sheriff's department do transportation of juveniles, but I have explained to them that it is not possible at this time to handle more transports safely. I have

discussed this issue with the county commissioners and the executive committee.

My goal for 1994 includes: keeping extensive records of all transports and what department has requested this transport, as well as refusals for transportation. These records will substantiate my request for additional manpower.

One of my objectives for the future is to have a 4 to midnight shift to assist smaller towns with transports and complaints and to do late transports from superior court.

Respectfully,

William F. Moffitt, Sheriff

The following is a summary of cases, investigated, arrests made etc., during 1993 by the Cheshire County Sheriff's Department

INVESTIGATIONS

Abandoned Vehicle	1
Aggravated Felonious Sexual Assault	2
Arson	1
Assault, Second Degree	1
Assault By Prisoner	1
Assault By Inmate On Another Inmate	0
Attempted Escape	1
Bad Checks	4
Burglary	4
Criminal Threatening	1
Custodial Interference	1
Embezzlement	1
Escape	3
Escape, Conn. State	1
Fugitive From Justice	2
Managed Controlled Drug	1
Perjury	1
Police Assistance	7
Possession Alcohol By Minor	1
Received Stolen Property	1
Stalking, Domestic Violence	1
Suspicious Person	1
Theft	4
Theft, Unauthorized Taking	1

UNTIMELY DEATHS

Natural	15
Suicide	4
TOTAL INVESTIGATIONS	73

MOTOR VEHICLE REPORT

Stops, Warning and Det.	41
Civil Process Served	4,237
Subpoenas Served For County Attorney's Office	578
Patients Transported to NH State Hospital, Prisoners transported to Superior Court And For Other Departments to District Courts, For House of Corrections Dentist and Doctor Appointments.	1,549

SUPERIOR COURT ARRESTS

Equity Capias	0
Failure To Appear	12
Violation Court Order	2
Show Cause, Contempt	6
Restitution, Failure To Appear	1
Contempt	1
Criminal Capias	0
Arson	2
Bad Checks	1
Bail Jumping	3
Burglary	4
Conspiracy To Commit Burglary	3
Criminal Hearing, Failure to Appear For Arraignment	8
Driving After Being Deemed An Habitual Offender	1
Escape	2
Failure to Respond to Jail/Deemed Escape	1
Felon in Possession	2
Felonious Sexual Assault	71
Forgery	1
Fugitive From Justice	2
Mischief, Criminal	1
Indecent Exposure	1
Receiving Stolen Property	2
Theft, Unauthorized Taking	3
Violation of Probation	10
Witness Tampering	1
Sexual Assault, Aggravated Felonious	41
Theft By Deception	2
Possession Controlled Drug With Intent To Sell	1
TOTAL SUPERIOR COURT	187

HUMAN SERVICES DEPARTMENT ANNUAL REPORT 1993

To the Honorable Board of Commissioners and Citizens of Cheshire County:
As Human Services Administrator for Cheshire County, I hereby submit my report for the year ending December 31, 1993.

The Human Services Department is responsible for meeting the needs of the elderly, the disabled, the infirm, and the youth of the county who qualify for certain state mandated programs.

For those individuals receiving monetary assistance, the cost of these programs is shared with the state on a 50-50 basis. This year approximately 455 persons received payments at a cost of \$373,305 to the County.

The cost of those individuals residing in nursing homes and eligible for the Medicaid Program is split three ways, with the federal share being 50%; state share being 19.25%; and county share being 30.75% after deduction of any personal income available to the resident. The county expended \$3,026,012 as its share of the costs for approximately 468 individuals during 1993.

The county shares with the Division for Children and Youth Services the costs of certain court-ordered services provided to the juvenile and/or family at a 25% (county) 75% (state) ratio. Some of these services include: foster homes, residential treatment facilities, confinement at the Youth Development Center, in-patient psychiatric facilities, legal counsel, clothing, transportation, diagnostic evaluations, counseling, parent aide, respite services, case management, intensive tracking and supervision, and medical and dental care. During 1993, there were 303 active cases (cases involving payment/expenses) and the cost to Cheshire county totalled \$869,792.

For the last few years, the ten counties within the state have been receiving monies from the Division for Children and Youth Services known as 5% Incentive Funds which are used to fund programs at the local level designed to prevent out-of-home placement of juveniles. Toward the end of 1993, we received approximately \$97,000 in 5% Incentive Funds. Awards were made to the following agencies to fund programs during 1994. Monadnock Family Services (community-based program designed to provide parent education and support groups for parents of young children, as well as parents of pre-teens and adolescents); Juvenile Conference Committee (court diversion of first-time, non-violent offenders); Home Health Care and Community Services (respite services to poverty-level "at risk" families); RISE (early intervention program

serving developmentally delayed children ages 0-3); Earn-It (victim restitution program which arranges work situations for juvenile offenders, ages 12-18, to enable the youthful offender to pay for damages he has caused and to make amends with the community); Monadnock Family Services Challenge Program (a two-pronged program providing adventure-based counseling for "at risk" youth, as well as providing children of dysfunctional families the opportunity to use music as a medium for emotional expression and an outlet for creative energies); Antioch Psychological Services Center (a program providing intensive team-based psychosocial intervention to families considered to be "at risk"); Jaffrey Mediation Program (providing parent-child mediation to families living in any of the five towns within the jurisdiction of the Jaffrey District Court); Winchester Elementary School (to partially fund a joint program to prevent substance abuse administered by Winchester's two schools, Monadnock Family Services and the Winchester Police Department); Big Brothers - Big Sisters Program & Acting Out (to provide a structured summer experience for "at risk" youth).

The County Human Services Department remains a vital link between the courts, the Division for children and Youth Services, and the providers of services for children, youth and families.

Respectfully submitted,

Mimi Barber
Human Services Administrator

MAPLEWOOD NURSING HOME
COUNTY FARM, ANNUAL REPORT 1993

I respectfully submit the annual report of the Cheshire County Maplewood Nursing Home and County Farm for the period of January 1, 1993 through December 31, 1993.

As we reflect upon 1993, certain trends continue to manifest themselves in services to Cheshire County's long-term care residents at Maplewood. More treatments, more special care plans and heavier resident case loads for Registered and Licensed Nurses and the Certified Nursing Assistants were evident. The degree of confusion and aggressive behavior on the special care unit {Floor III}, further challenged Maplewood's professional nursing staff. Factors such as family satisfaction, resident complaints, numbers of nosocomial infections, frequency of skin areas, etc., indicate that Maplewood maintains a high level of resident care. Nursing Services have been extended to the Department of Corrections to provide physical assessments for inmate/detainee population. The Corrections Nursing Supervisor continue to coordinate the medication administration program, supervise evening/weekend nurses, carry out TB testing and infection control program.

The **Admissions Committee** are more acutely attuned to potential candidates and their needs that could over-tax Maplewood's ability to give quality care. Registered nurse(s) visited prospective residents at the hospital, other nursing homes, or private residence(s), as necessary, to assess the individual's condition and to determine appropriate placement. Maplewood Nursing Home can only expect more seriously ill admissions and subsequently, will need to provide more intensive care to its residents in the future.

Social Services continues to lend support to residents, present or prospective and their families and friends. Various outside agencies (i.e. Monadnock Developmental Services, Monadnock Worksource, Living Networks, Home Health Care and Community Services) were used by Social Services in the discharge planning process. The Social Service Director serves on the Governor's Committee on Aging. In representing the County, the Social Services Director has direct input on issues that may impact geriatric health care issues.

During the year, there were sixty one (61) residents admitted to the Nursing Home; forty three (50) discharges to acute care institutions, of which forty-seven (47) were readmitted. There was two (2) discharge to the individual's private residence. Overall there were 53,647 resident days for a 97.99 percent

occupancy. The percent of private pay residents was 17%, an average of 25 residents daily.

YEARLY COMPARISON

	1989	1990	1991	1992	1993
Discharge to Hospital	40	43	45	48	50
Discharge to Home	2	2	1	0	2
Discharge to Nsg.Homes	0	1	1	2	2
Deaths	42	40	37	49	47
Re-Admit from Hospital	30	36	37	27	34
Admissions	45	42	40	40	61

The Multiple Sclerosis and Related Diseases Support Service, Monadnock Hospice, Maplewood Clergy, area funeral homes, area hospital social services staff, Social Security administration and Veterans' Administration were also utilized as resources in addressing the needs and issues of the resident population.

Maplewood's Registered **Pharmacist** met the increased demands for medication(s) as prescribed by the in-house or attending physician(s) for the Home's residents. As part of the Pharmacy regimen, drug interactions and compatibility with other auxiliary procedures being planned for the residents' care were closely evaluated. Federal regulation (OBRA) separates Pharmacy services from the Nursing facility's Daily Cost Rate and is now billed as a separate service for the residents.

The **Dietary Department** provided nourishing and appealing meals daily; this being quite an accomplishment in consideration of the number of meals served.

Meals Served in 1993						
	Residents	Staff	Corrections	Admin.	Guests	Special
Monthly	13,398	3,712	5,685	63	28	279
Total	160,784	44,539	68,222	758	338	3,353

Education Department conducted four (4) Certified Nurse Assistant Programs with 28 students graduating in 1993. Educational programs for the Facility were offered on an average of four (4) per month; topics included:

Business/Management	Infection Control
Nursing	Mental Health
Humor in the Workplace	Ethics
Wellness/Exercise in the Workplace	Drgs/Nutrition

The **Occupational Therapy, Physical Therapy and Activities Department** functioned for the benefit of the residents successfully during the past year. The addition of a Registered Occupational Therapy Assistant to the staff during the last year activated a defunct department and filled a felt need for the residents for evaluation and teaching of activities of daily living skills and prevention of contracture of upper extremities. The Occupational Therapy Department continues to have a good working relationship with the nursing and other professional staff and has been a valuable contributor to the care planning sessions. The Certified Occupational Therapy Assistant represents the Nursing Facility on State Committee and is a member of the NH Vocational Technical College's Advisory Committee. Occupational Therapy Department coordinated and sponsored two (2) independent workshops - each, in part, to increase public and professional awareness of Maplewood.

The Nursing Facility continues its search to fill the vacant Registered Occupational Therapist's position. Registered Occupational Therapists are in great demand and limited supply regionally and nationally. Occupational Therapy will continue to be in great demand as health care reform evolves. The Facility now provides Occupational Therapy, in part, through a contract service.

Physical Therapy has maintained an active treatment program. The Registered Physical Therapist has been involved with in-service for the staff and an ongoing employee health and fitness program.

With the departure of the Facility's Registered Physical Therapists and two Physical Therapy Assistants in 1993, the Department has modified its programs in meeting the need of the residents. Again, Physical Therapy will continue to be in great demand as health care reform evolves. Physical Therapy is now provided, in part, through contract services.

Activities programs have continued on the resident floors; these programs providing more duress activities for the residents. The Activities director represents the Nursing Facility in regional and state Activities Associations.

Activities Statistics

	<u>1992</u>	<u>1993</u>
Program Offered	984	1164
% Resident Attendances	78%	88%

Volunteer Services: The Auxiliary raised over \$36,000.00 in 1993; these monies were used to purchase the wheelchair lift bus (August, 1993). The bus has since been utilized in transporting residents to outside functions, community services.

The Auxiliary's dedication is again, recognized, their efforts much appreciated and we, at Maplewood, thank the Auxiliary for their support.

VOLUNTEERISM - 1993 -				
	VOLUNTEER HOURS	NO. OF VOLUNTEERS	FULL-TIME EMPLOYEE EQUIVALENCY	MONETARY CONTRIBUTIONS AS RELATES TO FTC HOURLY WAGE (\$)
Monthly	551	71	3.2	\$4,130.00
Total	6609	847	3.2	\$49,557.00

Maintenance Department Several major issues that were addressed in 1993 are as follows;

1. The H.L. Turner Group was contracted to conduct an ADA study of the facility.
2. The Parking lot was lined; handicap areas revamped to meet ADA standards.
3. New 500 gallon double-walled tank (above ground) for generator was installed
4. The Major repair was the installation of a Turbine pump for the water plant.

Environmental Services (Housekeeping/Laundry) allows Maplewood to enjoy the reputation of upholding high standards of cleanliness for the residents of the facility. Over 75,000 square feet of floor space is cared for daily. Laundry processes over 375,000 per year.

LAUNDRY POUNDAGE			
	Residents	Dept. of Correct.	Farm
Monthly	31,583	5,488	1,456
Total	378,992	65,853	17,466

Support from **Administration and Finance** is ever present. Finance not only controls and monitors the essential functions of Accounts Payable/Receivable and Personnel with computer assistance, but also dedicates itself to education and training not only for its own staff but also for the other departments at the Cheshire County Complex.

The Administrative support given by the Administrative Assistant, the secretaries, and the receptionist at the Cheshire County Complex, however immeasurable, complements the dedication and commitment of the staff to the overall mission of Maplewood.

The Nursing Home took full advantage of the purchasing affiliations it had with three group purchasing associations. These affiliations, along with separate negotiations with individual primary vendors, allowed the facility to enjoy discounted prices resulting in substantial savings.

The annual survey conducted by the State Department of Health resulted in an excellent rating. Only with the continued growth, development and cooperation of all the staff, working as a team, can we obtain such high recognition. A note of thanks is extended to Maplewood's medical staff, the clergy, volunteers, visitors and all of Maplewood's supporters who enter the front door on behalf of the residents.

The Learning Center continues to offer a program for skills enhancements, GED's and is a viable and accepted program by clients and tutors/volunteers alike. Total volunteer hours contributed to the Center were 1,775 in 1993.

Participants in the programs were as follows;

Maplewood Staff/Residents	69
Dept. of Corrections (inmates)	48
Community	<u>21</u>
Total	138

The County Farm continues to be a leader in milk production. Total milk shipped for the year 1993 was in excess of 1,400,000. Two registered Holsteins were auctioned in 1993. The County Farm retains an average of 129 head of registered Holstein, 56 to 58 of these milking daily, the remainder primarily being the replacement herd.

Breakdown of Herd by Age:

2 years and over	71
1 year to 2 years	26
6 months to 1 year	13
Under 6 months	19

Pounds of Milk in 1993 produced in 1993 totaled 1,427,369 pounds.

CHESHIRE COUNTY DEPARTMENT OF CORRECTIONS ANNUAL REPORT 1993

To the citizens of Cheshire County and the Honorable officials that represent them, this report is submitted for the year ending 1993.

The Cheshire county Department of Corrections experienced an extremely challenging year in terms of change in management, personnel and philosophy. The most recent Superintendent accepted the position in June 1993. Issues that were of the highest priority and have been completed in six months are outlined as follows:

PERSONNEL

1. Establish and define an organizational structure. A reorganization plan was submitted and approved. Key personnel were hired for key positions based on a merit system.
2. Implemented a new staff work schedule that would accomplish three goals:
 - a. fairly distribute weekends and holidays
 - b. maintain staffing patterns while avoiding overtime
 - c. provide regularly scheduled training without the use of overtime
3. Ratified a contract with the collective bargaining unit.

INMATES

1. Develop and implement an inmate rule and regulation manual.
2. Expanded inmate programs and conducted the following for inmates: G.E.D., Computer Literacy, Writing Course, Test Taking Strategy Course, Thresholds a decision making program, . A.A., Introduction To Business Workshop, Christian Study and a Heart Saver Certification Course. We have also recently begun a classical reading group and hope to expand into art and poetry. This County has a resource of community volunteers that are nothing short of miraculously dedicated, caring individuals without whom most programs would not be available.
3. A Law Library was purchased and regular library expanded.
4. The inmate canteen was expanded offering a variety of products available to inmates while incarcerated.
5. An inmate classification system was developed to better manage inmates and meet correctional standards.
6. Inmate disciplinary system was completely revised providing inmates with the appropriate amount of due process in a correctional setting.

With the changes that we have implemented and the goals that we have set, this department is optimistic about its future as it relates to its place as a component of the criminal justice system in this community.

Respectfully submitted in your service,

Richard N. Van Wickler
Superintendent

**TREASURER'S
ANNUAL REPORT 1993**

Another year has passed and the financial condition of Cheshire County is very good in all areas.

It has been a year of changing financial conditions, but with everyone working together, we have been able to meet two very important financial goals. We were able to come in under budget on interest expense and we had a surplus on interest income.

Looking forward to 1994, I expect more of the same conditions and hopefully we will be able to meet all challenges and have another good year.

Financial details for 1993 are on the next several pages.

Sincerely,

Roger W. Conway
Treasurer

TAX - APPORTIONMENT CHART

1993

ALSTEAD	2.1140%	139,024
CHESTERFIELD	7.4273%	488,437
DUBLIN	3.6572%	240,503
FITZWILLIAM	3.6538%	240,282
GILSUM	0.7891%	51,891
HARRISVILLE	2.2251%	146,328
HINSDALE	3.7001%	243,328
JAFFREY	7.6040%	500,057
KEENE	29.6752%	1,951,510
MARLBORO	2.4918%	163,866
MARLOW	1.0076%	66,265
NELSON	1.3174%	86,637
RICHMOND	1.1978%	78,771
RINDGE	6.9389%	456,315
ROXBURY	0.4532%	29,800
STODDARD	2.8591%	188,018
SULLIVAN	0.7660%	50,374
SURRY	1.0131%	66,627
SWANZEY	7.5250%	494,860
TROY	2.3014%	151,342
WALPOLE	5.4349%	357,410
WESTMORELAND	2.5898%	170,310
WINCHESTER	3.2583%	214,271
TOTALS	100.0000%	6,576,226



INDEPENDENT AUDITOR'S REPORT

February 4, 1994

Board of County Commissioners
County of Cheshire, New Hampshire

We have audited the accompanying general purpose financial statements of the County of Cheshire, New Hampshire as of and for the year ended December 31, 1993, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the combined financial statements referred to above present fairly in all material respects, the financial position of the County of Cheshire, New Hampshire as of December 31, 1993 and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying combining and individual fund financial statements listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the County of Cheshire, New Hampshire. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and in our opinion is fairly stated in all material respects, in relation to the combined financial statements taken as a whole.

Respectfully submitted,

Mason + Rich P.A.

MASON + RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

COUNTY OF CHESHIRE, NEW HAMPSHIRE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1993

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	General Assets	General Long-Term Debt			
ASSETS										
Cash	\$709,172	\$147,193	\$39,764	\$200	\$315,311	\$	-	-	\$1,211,642	
Temporary Investments	800,663	-	345,685	-	-	-	-	-	1,146,348	
Investments	-	-	-	-	729,416	-	-	-	729,416	
Accounts Receivable	45,370	-	-	432,531	11,546	-	-	-	489,447	
Due from Other Funds (Note 3)	296,168	-	18,079	55,868	-	-	-	-	370,115	
Due From Other Governments	5,966	95	-	-	-	-	-	-	6,061	
Inventories	-	-	-	59,815	-	-	-	-	59,815	
Restricted Assets: Cash	-	-	-	24,647	-	-	-	-	24,647	
Prepaid Expenses	1,080	-	-	7,778	-	-	-	-	8,858	
Property, Plant and Equipment (Net of Accumulated Depreciation)	-	-	-	3,348,488	-	9,911,566	-	-	13,260,054	
Amount to be Provided for Sick Pay	-	-	-	-	-	-	-	5,160	5,160	
Amount to be Provided in Future Years for Retirement of Long-Term Debt	-	-	-	-	-	-	-	1,946,363	1,946,363	
TOTAL ASSETS	\$1,858,419	\$147,290	\$403,528	\$3,929,327	\$1,056,273	\$9,911,566	\$1,931,523		\$19,237,926	

(Continued)

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF CHESHIRE, NEW HAMPSHIRE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1993

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types			Account Groups			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	General Fixed Assets	Long-Term Debt	General				
LIABILITIES AND FUND BALANCE												
Liabilities												
Accounts Payable	\$1,128,234	\$43,308	\$ -	\$93,048	\$ -	\$ -	\$ -					\$1,264,590
Retainage Payable	-	-	1,114	24,647	-	-	-					25,766
Accrued Liabilities	83,617	-	-	201,480	-	-	-					285,097
Due to Other Funds (Note 3)	-	27,348	33,930	218,255	90,582	-	-					370,115
Accrued Sick Pay	-	-	-	11,198	-	-	-			5,160		16,358
Due to Specific Individuals and/or Groups	-	-	-	-	965,691	-	-			-		965,691
Capital Lease Obligations	-	-	-	-	-	-	20,083			20,083		20,083
Bonds/Note Payable (Note 5)	-	-	-	1,769,113	-	-	1,926,280			3,695,393		3,695,393
Total Liabilities	1,211,851	70,656	35,044	2,317,741	1,056,273	-	1,931,523			6,643,088		6,643,088
Fund Balances												
Contributed Capital	-	-	-	526,881	-	-	-			-		526,881
Investment in General Fixed Assets	-	-	-	-	-	9,911,566	-			9,911,566		9,911,566
Retained Earnings	-	-	-	1,084,705	-	-	-			1,084,705		1,084,705
Fund Balance:												
Reserved for Encumbrances (Note 6)	6,523	-	-	-	-	-	-			-		6,523
Reserved for Prepaids	1,080	-	-	-	-	-	-			-		1,080
Unreserved:												
Designated for Specific Capital Projects (Note 6)	-	-	368,484	-	-	-	-			-		368,484
Designated for Specific Purposes (Note 6)	-	76,634	-	-	-	-	-			-		76,634
Undesignated	638,965	-	-	-	-	-	-			-		638,965
Total Fund Balance	646,568	76,634	368,484	1,611,586	-	9,911,566	-			12,614,838		12,614,838
TOTAL LIABILITIES AND FUND BALANCES	\$1,858,419	\$147,290	\$403,528	\$3,929,327	\$1,056,273	\$9,911,566	\$1,931,523			\$19,257,926		\$19,257,926

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF CHESHIRE, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1993

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
<u>Revenues</u>				
Taxes	\$7,114,206	\$ -	\$ -	\$7,114,206
Intergovernmental	208,721	90,734	37	299,492
Charges for Services	444,715	-	-	444,715
Other	491,668	17,904	2,040	511,612
Farm	239,541	-	-	239,541
Interest	74,180	3,602	11,052	88,834
Total Revenues	8,573,031	112,240	13,129	8,698,400
<u>Expenditures</u>				
Current:				
General Government	5,823,644	649,457	-	6,473,101
House of Corrections	973,016	18,276	-	991,292
Farm	273,882	-	-	273,882
Capital Outlay	48,361	30,740	5,983	85,084
Debt Retirement	740,060	-	-	740,060
Total Expenditures	7,858,963	698,473	5,983	8,563,419
Excess (Deficiency) of Revenues Over Expenditures	714,068	(586,233)	7,146	134,981
<u>Other Financing Sources (Uses)</u>				
Proceeds of Long-Term Debt	-	27,200	-	27,200
Proceeds of Capital Lease	13,268	-	-	13,268
Operating Transfers In	51,234	607,795	48,696	707,725
Operating Transfers (Out)	(948,321)	(28,451)	(71,220)	(1,047,992)
Total Other Financing Sources (Uses)	(883,819)	606,544	(22,524)	(299,799)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	(169,751)	20,311	(15,378)	(164,818)
Fund Balances, Beginning of Year	816,319	56,323	383,862	1,256,504
Fund Balances, End of Year	\$646,568	\$76,634	\$368,484	\$1,091,686

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF CHESHIRE, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1993

	General Fund		Variance Favorable (Unfavorable)	Special Revenue Funds		Variance Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
Taxes	\$7,114,206	\$7,114,206	\$ -	\$ -	\$ -	\$ -
Intergovernmental	184,800	208,721	23,921	-	3,540	3,540
Charges for Services	388,400	444,715	56,315	-	-	-
Other	470,916	491,668	20,752	-	111	111
Farm	241,300	239,541	(1,759)	-	-	-
Interest	67,000	74,180	7,180	-	1,231	1,231
Total Revenues	8,466,622	8,573,031	106,409	-	4,882	4,882
Expenditures						
Current:						
General Government	5,909,999	5,823,644	86,355	589,882	583,303	6,579
House of Corrections	992,087	973,016	19,071	-	-	-
Farm	269,348	272,882	(4,534)	-	-	-
Capital Outlay	55,678	35,093	20,585	17,913	30,740	(12,827)
Debt Retirement	728,843	740,060	(11,217)	-	-	-
Total Expenditures	7,955,955	7,845,695	110,260	607,795	614,043	(6,248)
Excess (Deficiency) of Revenues Over Expenditures	\$510,667	\$727,336	\$216,669	(\$607,795)	(\$609,161)	(\$1,366)

(Continued)

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF CHESHIRE, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1993

	General Fund		Special Revenue Funds	
	Budget	Actual	Variance Favorable (Unfavorable)	Variance Favorable (Unfavorable)
Other Financing Sources (Uses)				
Proceeds of Long-Term Debt	\$ -	\$ -	\$ -	\$27,200
Operating Transfers In	50,350	51,234	884	607,795
Operating Transfers (Out)	(1,014,485)	(948,321)	66,164	(28,451)
Total Other Financing Sources (Uses)	(964,135)	(897,087)	67,048	606,544
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (Budgetary Basis)	(453,468)	(169,751)	283,717	(2,617)
Adjustments:				
Capital Lease (Only Annual Payments Are Budgeted):				
Capital Outlay-Sheriff's Vehicle	-	(13,268)	(13,268)	-
Proceeds From Capital Lease	-	13,268	13,268	-
Nonbudgeted Special Revenue Funds Not Included In Adopted Budget	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (GAAP Basis) (Note 10)	(453,468)	(169,751)	283,717	20,311
Fund Balance, Beginning of Year	816,319	816,319	-	56,323
Fund Balance, End of Year	\$362,851	\$646,568	\$283,717	\$76,634
				\$20,311

This statement presents comparisons of the legally adopted budget (more fully described in Note 1) with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resultant basis, timing, perspective and entity differences in the excess (deficiency) of revenues and other sources of financial resources over expenditures and other uses of financial resources for the year is presented.

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF CHESHIRE, NEW HAMPSHIRE
 COMBINED STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN
 RETAINED EARNINGS/FUND BALANCE
 ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1993

	<u>Proprietary Fund Types</u>
	<u>Enterprise Funds</u>
<u>Operating Revenues</u>	
Charges for Services	\$5,396,185
Miscellaneous	381,744
Total Operating Revenues	<u>5,777,929</u>
<u>Operating Expenses</u>	
General Operating Expenses	5,743,554
Depreciation	199,453
Total Operating Expenses	<u>5,943,007</u>
Operating Income (Loss)	<u>(165,078)</u>
<u>Non-Operating Revenues (Expenses)</u>	
Interest	<u>(138,083)</u>
Net Income (Loss) Before Operating Transfers	(303,161)
<u>Operating Transfers In (Out)</u>	
Operating Transfers In:	
From General Fund	312,526
From Capital Projects: Nursing Home Capital Reserves	10,120
: Water Project	27,565
From Fiduciary Funds: Insurance Fund	<u>28,303</u>
Total Operating Transfers In (Out)	<u>378,514</u>
Net Income (Loss)	75,353
Retained Earnings/Fund Balance, Beginning of Year	<u>1,009,352</u>
Retained Earnings/Fund Balance, End of Year	<u>\$1,084,705</u>

The Accompanying Notes are an Integral Part of This Financial Statement

Exhibit E

COUNTY OF CHESHIRE, NEW HAMPSHIRE
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
FOR THE YEAR ENDED DECEMBER 31, 1993

	<u>Proprietary Fund Types Enterprise - Nursing Home</u>		
<u>Cash Flows from Operating Activities</u>			
Net Operating Income (Loss), Exhibit D			<u>(\$165,078)</u>
Adjustments to Reconcile Net Operating Income (Loss)			
To Net Cash Provided by Operating Activities:			
Depreciation			199,453
Change in Operating Assets and Liabilities:			
(Increase) Decrease in Operating Assets:			
Accounts Receivable			(5,370)
Inventories			(3,144)
Prepaid Expenses			14
Increase (Decrease) in Operating Liabilities:			
Accounts Payable			79,432
Accrued Expenses/Other Liabilities			(11,600)
Accrued Sick Pay			-
Total Adjustments			<u>258,785</u>
Net Cash Provided (Used) by Operating Activities			<u>93,707</u>
<u>Cash Flows From Noncapital Financing Activities</u>			
Operating Transfers in From Other Funds			<u>316,055</u>
Net Cash Provided (Used) by Noncapital Financing Activities			<u>316,055</u>
<u>Cash Flows From Capital and Related Financing Activities</u>			
Principal Paid on Bonds			(236,633)
Interest Paid on Bonds			(141,863)
Acquisition of Improvements and Equipment			<u>(31,266)</u>
Net Cash Provided (Used) for Capital and Related Financing Activities			<u>(409,762)</u>
<u>Cash Flows From Investing Activities</u>			
Interest on Restricted Cash			<u>564</u>
Increase (Decrease) in Cash and Cash Equivalents			564
Cash and Cash Equivalents at Beginning of Year			<u>24,283</u>
Cash and Cash Equivalents at End of Year			<u>\$24,847</u>
	<u>Cash</u>	<u>Restricted Cash</u>	<u>Total Cash and Cash Equivalents</u>
Beginning of Year	<u>\$200</u>	<u>\$24,083</u>	<u>\$24,283</u>
End of Year	<u>\$200</u>	<u>\$24,647</u>	<u>\$24,847</u>
			(Continued)

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF CHESHIRE, NEW HAMPSHIRE
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
FOR THE YEAR ENDED DECEMBER 31, 1993

	Proprietary Fund Types Enterprise - Nursing Home
<u>Noncash Transactions</u>	
Additions to Property, Plant and Equipment:	
From Bond Proceeds Retained by Capital Projects Fund	<u>\$4,495</u>
Contributed Capital-Home Auxiliary	<u>\$35,796</u>
Fully Depreciated Improvements and Equipment Written Off During the Year	<u>\$353,280</u>
Water Project Operating Transfers to Nursing Home	<u>\$27,565</u>
Insurance Fund Operating Transfers to Nursing Home	<u>\$28,303</u>

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Cheshire, New Hampshire conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The accompanying financial statements include the transactions of all funds and account groups of the County of Cheshire, New Hampshire and other governmental organizations over which the County's elected officials exercise oversight responsibility in accordance with the criteria set forth in the National Council on Governmental Accounting (NCGA) Statement No. 3. The funds are established under the authority of the County and their operations as reflected in these financial statements are those under the control of the County. The account groups are those required by financial reporting standards for governmental units.

B. Basis of Presentation

I. Fund Accounting

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues and expenditures or expenses, as appropriate. The various funds are grouped in the financial statements in this report into five generic fund types and three broad fund categories as follows:

Governmental Funds

- (1) General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to other funds are accounted for in this fund. From this fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.
- (2) Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.
- (3) Capital Projects Funds - Capital Projects Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities, other than those financed by special assessment or enterprise operations.

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Proprietary Funds

- (4) Enterprise Funds - Enterprise Funds (County Nursing Home) are used to account for operations (a) that are financed and operated in a manner similar to business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Fiduciary Funds

- (5) Agency Funds - Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governmental units and/or other funds.

Agency Funds are custodial in nature (assets equals liabilities) and do not involve measurement of results of operations.

II. Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets Account Group

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

Fixed assets purchased after December 31, 1978 are stated at cost. Fixed assets purchased prior to December 31, 1978 are stated at estimated historical cost. Donated fixed assets are valued at their estimated fair-market value on the date donated.

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

General Long-Term Debt Account Group

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the Governmental Funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Noncurrent portions of long-term receivables due to governmental funds are reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate, however, they should not be considered "available spendable resources", since they do not represent net current assets. Recognition of governmental fund type revenues represented by noncurrent receivable is deferred until they become current receivables.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures of fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

All Enterprise Funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary Fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight line method. The estimated useful lives are as follows:

Maplewood Nursing Home Buildings	15-40 Years
Maplewood Nursing Home Equipment	4-25 Years

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

All governmental funds and agency funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

County tax revenues are recognized in the year for which taxes have been levied to the extent that they become available, i.e., due or receivable within the current fiscal year and collected within the current period or within 60 days of year end.

Licenses and permits, charges for services and other revenues are recorded as revenues when received in cash as they are generally not measurable until actually received. Investment earning are recorded as earned if they are both measurable and available.

In applying the susceptible to accrual concept to intergovernmental revenues (grants, subsidies and shared revenues), the legal and contractual requirements of the numerous individual programs are used as a guidance. There are however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of expenditure and nearly irrevocable, i.e., revocable only for failure to comply with prescribed compliance requirements, e.g., equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the criterion of availability.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) principal and interest on general long-term debt which is recognized when due; and (2) prepaid expenses.

All Proprietary Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred.

D. Budgets and Budgetary Accounting

The County observes the following procedures in establishing the budgetary data reflected in the financial statements:

1. The County Commissioners deliver or mail to each member of the County Convention and to the Chairman of the Board of Selectmen in each town and the Mayor of each city within the County and to the Secretary of State prior to December 1, annually their operating budget for the ensuing calendar year, together with a statement of actual expenditures and income for at least nine months of the preceding calendar year.
2. Within ten to twenty days after mailing the budget, a public hearing is held on the budget estimates as submitted by the Commissioners.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

3. Twenty-eight days must elapse after the mailing of the operating budget before the County Convention may vote on the appropriations for the ensuing budget period.
4. The County Convention must adopt its annual budget no later than March 31.
5. The final form of the County Budget is filed with the Secretary of State's office and the Commissioner of Revenue Administration no later than March 31.
6. The Commissioners are authorized to transfer budget amounts from department to department. However, any revisions that alter the total expenditures of any fund must be approved by the Executive Committee of the delegation.
7. Except for the payment of judgements rendered against the County, expenditures cannot exceed the total appropriations which the County Convention has voted.
8. The Commissioners may apply to the County Convention for a supplemental appropriation to be made subsequent to the adoption of the annual County budget.
9. Budget appropriations lapse at year end except for any outstanding encumbrances or approved appropriation carryovers.
10. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds (County Extension Service and Fire Mutual Aid) and the Enterprise Fund (County Nursing Home). The County legally adopts one inclusive budget for the General, Special Revenue and Enterprise Funds.
11. Budgets for Governmental Funds are adopted on a basis consistent with generally accepted accounting principles. Budgets for the Enterprise Funds are adopted on a basis which is not consistent with GAAP. Their budgets are prepared on a spending measurement focus using the modified accrual basis of accounting while the Enterprise Fund is reported on a cost of services measurement focus using the accrual basis of accounting.

E. Deposits and Temporary Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased are considered to be cash equivalents.

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Deposits

Deposits are carried at cost plus interest earned to year end. The carrying amount of deposits is separately displayed on the balance sheet as "Cash" (\$1,211,642) and Restricted Assets - Cash (\$24,647).

At year end the carrying amount of the County's deposits (cash and restricted cash) was \$1,236,289 and the bank balance was \$790,056. Of the bank balance \$341,122 was covered by federal depository insurance and \$448,934 was uninsured and uncollateralized. The uninsured and uncollateralized deposits were held by the Special Revenue Fund (\$156,451), Capital Projects (\$35,044), Enterprise Fund (\$24,647) and Agency Fund (\$232,792).

Temporary Investments

Temporary investments consist of certificates of deposit and repurchase agreements and are reported at cost, which approximates market value.

The County Treasurer is authorized by State statutes and with the approval of the Commissioners to invest excess funds "in obligations of the U.S. Government, in the Public Deposit Investment Pool established in accordance with RSA 383:22-24, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws or in the State of New Hampshire or in national banks located within the State or the State of Massachusetts".

All of the temporary investments at year end were with the New Public Deposit Investment Pool.

New Hampshire Public Deposit Investment Pool

The County participates in the New Hampshire Public Deposit Investment Pool established in accordance with N.H. RSA 383:22-24. Total County funds on deposit with the Pool at year end were \$1,146,348 and are reported as temporary investments on the General Fund (\$800,663) and Capital Projects Funds (\$345,685). Based on GASB Statement No. 3, investments with the Pool are considered to be unclassified. At this time, the Pool's investments are limited to "short-term U.S. Treasury and U.S. Government Agency obligations, State of New Hampshire and New Hampshire municipal obligations, certificates of deposit from A1/P1-rated banks, money market mutual funds (maximum of 20% of portfolio), overnight to 30-day repurchase agreements (no limit, but collateral level at 102% in U.S. Treasury and Government Agency instruments delivered to the Custodian of the Pool) and reverse overnight repurchase agreements with primary dealers or dealer banks."

Cash Overdraft

The County's General Fund checking account operates as a sweep account i.e. amounts in excess of the minimum balance are automatically invested in overnight repurchase agreements. Overdrafts at year end are covered by maturing repurchase agreements.

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

F. Investments

Investments of the Agency Funds (IRC Section 457 Deferred Compensation Plan) are carried at market value (\$729,416). Additional disclosures are not required as the plan is operated by a third party.

G. Inventories

Inventories of the Enterprise Funds (County Nursing Home) consist of materials and supplies and are recorded at the lower of cost (first-in, first-out basis) or market.

H. Restricted Assets

Cash which has been set aside for payment of the retainage on the Nursing Home (Enterprise Fund) roof replacement is classified as a restricted asset since its use is limited.

I. Prepaid Expenses

Prepaid expenses of the General Fund are for prepaid insurance and bond payments. Reported prepaid expenses are equally offset by a fund balance reserve account (reserve for prepaid expenses) as they do not represent "available spendable resources" even though they are a component of net current assets.

J. Interfund Receivables

Interfund loans receivable (reported in the "due from" asset accounts) are considered available spendable resources.

K. Accumulated Unpaid Vacation and Sick Pay

Statement 4 of the NCGA requires that the current portion of vacation liabilities be reported on the governmental fund balance sheets. The County's accrued accumulated vacation in the General Fund was \$47,842.

At the Nursing Home, vacation may be accrued to one and one-half times the employee's maximum. Any vacation accrued beyond this amount will be forfeited.

At the Nursing Home (Enterprise Fund), employees are allowed to take a given holiday within a period running from thirty days before to thirty days after that time frame, although the Nursing Home administrator may grant exceptions to that rule. Consequently, the Nursing Home accrues accumulated unpaid vacation pay and recognizes the expense in the period the pay is earned. The accumulated accrual at year end was \$111,466.

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sick leave accumulates at the rate of .83 days per month and may be accumulated to a maximum of sixty days.

Under the current sick leave policy, upon accumulation of sixty days sick leave, all sick leave days over sixty days are paid to the employee at the end of the year, at the rate of one-half day per day accumulated. Employees may not carry over such compensation to subsequent years nor are they eligible to be paid for any unused sick leave time should they terminate their employment. However, when the current sick leave policy was adopted in 1982, accumulated sick leave to that time vested from those employees who were hired prior to 1978.

Accumulated unpaid sick pay at year end totaled \$16,358; \$5,160 as long-term (General Fund) and \$11,198 as current (Enterprise Fund).

L. Accrued Liabilities

Accrued liabilities of the Enterprise Fund (County Nursing Home) are comprised of the following:

Accrued Payroll and Related Items	\$ 65,833
Accrued Vacation and Holiday Leave	111,466
Accrued Interest	<u>24,181</u>
Total Accrued Expenses	<u>\$201,480</u>

M. Capital Lease Agreement - Sheriff's Vehicles

The County's General Fund has entered into agreements for the lease of vehicles for the Sheriff's Department. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 Accounting for Leases. Accordingly, equipment has been recorded in the General Fixed Asset account and the principal balance of the capital lease has been recognized in the General Long-Term Debt account group. As required by the Codification of Governmental Accounting and Financial Reporting Standards, the acquisition of the vehicles and the proceeds from the capital lease have been recognized at the beginning of the lease. Payments on the capital lease are annually charged to principal and interest expenditures on debt service - capital lease.

N. Total Columns (Memorandum Only) on Combined Statements

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or change in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 2 - PENSION FUND

The County full-time employees participate in a contributory state-wide retirement system under New Hampshire law ("System"), a multiple-employer public employee retirement system. The payroll for employees covered by the System for the year was \$4,018,510; the County's total payroll was \$5,254,520.

County employees are eligible to retire on a service retirement allowance the first day of any month after their 60th birthday. No minimum period of employment is required. The annual retirement benefit received is based on one sixtieth of the average compensation for the three highest paid years times the number of years creditable service. At age sixty-five the benefit is reduced by a portion of Social Security benefits. The system also provides death and disability benefits. These benefit provisions and all other requirements are established by State statute.

Covered employees are required by State statute to contribute 5.0 percent (9.3 for Sheriff's Department and Corrections) of their salary to the Plan. The County is required by the same statute to contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year was \$337,788 which consisted of \$119,819 from the County and \$217,969 from employees; these contributions represented 3.55% and 6.45% of covered payroll respectively.

The amount shown as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure which is the "actuarial present value of credited projected benefits," is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due and make comparisons among PERS and employers. The system does not make separate measurements of assets and pension benefit obligation for individual employers. The pension benefit obligation at June 30, 1993 for the System as a whole, determined through an actuarial valuation performed as of that date was \$1,797,300,000. The System's net assets available for benefits on the date (valued at Market) were \$1,684,800,000, leaving an unfunded pension benefits of \$112,500,000.

Ten-year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1993 annual financial report.

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 3 - INDIVIDUAL FUND INTERFUND RECEIVABLES AND PAYABLES.

The balances at year end were:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$296,168	\$ -
Special Revenue Funds:		
Fire Mutual Aid	-	18,079
County Extension Service	-	7,755
Literacy Program	-	1,514
Capital Projects Funds:		
Fire Mutual Aid Capital Reserve	18,079	-
Water Project	-	33,930
Enterprise Fund:		
Nursing Home	55,868	218,255
Agency Funds:		
Sheriff	-	9,762
Register of Deeds	-	42,573
Insurance Fund	-	38,247
Total	<u>\$ 370,115</u>	<u>\$ 370,115</u>

NOTE 4 - FIXED ASSETS

Changes in General Fixed Assets:

<u>Cost or Estimated Value</u>	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance End of Year</u>
Building and Land				
General Government and Jail	\$8,187,333	\$ -	\$ -	\$8,187,333
New Farm Building	888,619	-	-	888,619
Equipment:				
General Government and Jail	563,272	14,868	(6,222)	571,918
County Farm	256,696	7,000	-	263,696
Total	<u>\$9,895,920</u>	<u>\$ 21,868</u>	<u>\$ (6,222)</u>	<u>\$9,911,566</u>

Property, Plant and Equipment - (Enterprise Fund) depreciable assets at year end are summarized as follows:

<u>Description</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Depreciated Value</u>
Land	\$ 75,211	\$ -	\$ 75,211
Water System	741,490	(46,766)	694,724
Building and Improvements	4,118,525	(1,723,005)	2,395,520
Equipment	353,139	(170,106)	183,033
Total	<u>\$5,288,365</u>	<u>\$ (1,939,877)</u>	<u>\$3,348,488</u>

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 5 - LONG-TERM DEBT

The following is a summary of the long-term debt transactions of the County for the year:

	General Obligation Bonds
Payable at Beginning of Year	\$ 4,522,681
Proceeds of Note Payable	-
Proceeds From Capital Lease	13,268
Bonds Retired	(805,393)
Payments on Capital Lease	(9,920)
Net Change in Employee Benefits Payable	-
Payable at End of Year	<u>\$3,720,636</u>
Long-term debt payable is comprised of the following issues:	
<u>Nursing Home: Bonds and Notes Payable</u>	
\$4,223,000 - 1975 Nursing Home Serial Bonds, Due in Annual Installments of \$150,000 to \$100,000 Through November 2005; Interest at 7.20%.	\$1,520,000
Note Payable to Bank, Due April, 1994; Interest at 3.5%	5,393
\$406,200 - 1991 Water Project Bonds, Due in Annual Installments of \$81,240 Through August 1996; Interest at 6.5%	<u>243,720</u>
Total Nursing Home	<u>1,769,113</u>
<u>General Long-Term Debt Account Group:</u>	
\$2,600,000 - 1978 Court House Serial Bonds, Due in Annual Installments of \$130,000 Through May 1988; Interest at 5.50%.	650,000
\$880,000 - 1974 House of Corrections Serial Bonds, Due in Annual Installments of \$45,000 to \$40,000 Through November 1994; Interest at 6.70%.	40,000
\$2,000,000 - Jail Addition Serial Bonds, Due in Annual Installments of \$200,000 Through July 1996; Variable Interest Rate, Average Rate at 7.155%.	600,000
\$1,000,000 - County Administration Building Serial Bonds, Due in Annual Installments of \$100,000 Through January 1998; Variable Interest Rate, Average Rate at 7.029%.	500,000
\$93,800 - 1991 Water Project Bonds, Installments of \$18,760 Through August 1996; Interest at 6.5%	56,280
\$400,000 - 1988 Administration Building Serial Bonds, Due in Annual Installments of \$80,000 Through January 1994; Interest at 7.10%.	<u>80,000</u>
Total General Long-Term Debt Account Group	<u>1,926,280</u>
Total Bonds and Note Payable	<u>\$3,695,393</u>

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Capitalized Lease

1992 Lease Payable to Corporation, Due in Three Annual Payments of \$3,260 Including Interest at 7.75%, Final Payment Due April 1995.	\$ 5,834
1992 Lease Payable to Corporation, Due in Three Annual Payments of \$3,204, Including Interest at 7.75%, Final Payment Due April, 1995.	5,733
1993 Lease Payable to Corporation, Due in Two Annual Payments of \$4,752, Including Interest at 7.65%, Final Payment Due July, 1995	<u>8,516</u>
Total Capitalized Lease Payable	<u>\$ 20,083</u>

The annual requirements to amortize all debt outstanding are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1994	\$ 805,393	\$ 246,035	\$1,051,428
1995	680,000	193,315	873,315
1996	680,000	146,035	826,035
1997	380,000	98,815	478,815
1998	<u>380,000</u>	<u>73,515</u>	<u>453,515</u>
Subtotal	2,925,393	757,715	3,683,108
1999 - 2005	<u>770,000</u>	<u>208,080</u>	<u>978,080</u>
Total	<u>\$3,695,393</u>	<u>\$ 965,795</u>	<u>\$4,661,188</u>

Future minimum payments under capital lease consisted of the following at year end:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1994	\$ 9,669	\$ 1,548	\$ 11,217
1995	<u>10,414</u>	<u>802</u>	<u>11,216</u>
Total	<u>\$ 20,083</u>	<u>\$ 2,350</u>	<u>\$ 22,433</u>

Interest expense for the year was \$283,993 (\$161,380 on bonds and capital lease; \$122,613 on tax anticipation notes) and \$141,362 for the General Fund and Enterprise Fund respectively.

The Fire Mutual Aid Fund (Special Revenues) borrowed \$27,200 during 1993 for the purchase of radio equipment. The debt is not guaranteed by the County. However, future appropriations by the County for the Fire Mutual Aid Fund will include debt service. Payments of \$1,700 are due quarterly plus interest at 4.75%. The final payment is due in December, 1997. Future minimum payments are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1994	\$ 6,800	\$ 1,176	\$ 7,976
1995	6,800	851	7,651
1996	6,800	527	7,327
1997	<u>6,800</u>	<u>203</u>	<u>7,003</u>
Total	<u>\$ 27,200</u>	<u>\$ 2,757</u>	<u>\$ 29,957</u>

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 6 - RESERVES AND DESIGNATIONS OF FUND EQUITY

The County has set up "reserves" of fund equity to segregate fund balances which are not available for expenditure in the future or which are legally set aside for a specific future use. Fund "Designations" have also been established to indicate tentative plans for future financial utilization.

Reserved for Encumbrances - Encumbrances of fund balances of the General Fund are carried forward to the subsequent fiscal year. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not yet constitute expenditures or liabilities.

The amount of \$6,523 designated on the General Fund represents appropriation carryovers approved by the County Commissioners as follows:

Operating Transfers Out:

Nursing Home	<u>\$ 6,523</u>
--------------	-----------------

Designated for Specific Capital Projects - Designated for specific capital project expenditures in future years as follows:

Capital Reserves:

Courthouse	\$ 33,102
Jail	78,205
Nursing Home	54,240
Farm Building	11,679
Farm Equipment	77,063
Waste Water Treatment	39,884
Administration Building	48,504
Tank Replacement	3,008
Fire Mutual Aid	<u>22,799</u>
Total	<u>\$ 368,484</u>

Designated for Specific Purposes - Designated for future expenditures of that fund as follows:

County Extension Service	\$ 1,000
5% Incentive Fund	71,337
Literacy Program	<u>4,297</u>
Total	<u>\$ 76,634</u>

NOTE 7 - DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of counsel that the County has no liability for losses under the plan but does have the duty of due care that would be required of any ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The plan is administered by a nongovernmental third party which provides financial data to the County annually.

NOTE 8 - CONTINGENCIES

The County participates in a federally-assisted contract for services with the Department of Health and Human Services, Medicaid (Title XIX) through the New Hampshire Department of Health and Human Services. The contract is subject to compliance audits by the contractors or their representatives. The audits of the contract for or including the year ended December 31, 1993 has not yet been reviewed by the contractor. Accordingly, the County's compliance with applicable contract requirements will be established at some future date after the contractor's review. The amount if any, of expenditures which may be disallowed by the contracting agencies cannot be determined at this time although the County expects such amounts if any, to be immaterial.

NOTE 9 - BUDGETED DECREASE IN FUND BALANCE- GENERAL FUND

The \$453,468 budgeted decrease in fund balance shown on Exhibit C represents fund balance \$430,000 budgeted by the County to reduce the 1993 tax rate and \$23,468 of prior year encumbrances approved by the County Commissioners from 1992.

NOTE 10 - LITIGATION

There is a 1983 Civil Rights Action presently pending in the United States Federal District Court for \$2,000,000 in punitive damages. Until such time as this matter is resolved, by settlement or dismissal, it will remain a contingent liability. There is no time period once suit has been filed.

Several suits are pending against the County in connection with various incidents at the House of Corrections. The County should be covered under liability insurance or indemnification coverage for amounts, if any, above the County's deductible.

(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 11 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County, along with numerous other municipalities in the State, is a member of three public entity risk pools in the State currently operating as a common risk management and insurance program for which all political subdivisions in the State of New Hampshire are eligible to participate. The pools provide coverage for workers' compensation, unemployment and property liability insurance. The County pays an annual premiums to the pools for its various insurance coverage.

1993 ANNUAL REPORT
CHESHIRE COUNTY COOPERATIVE EXTENSION

COURT HOUSE ANNEX
33 West Street
Keene, NH 03431
352-4550

Cheshire County - UNH Cooperative Extension is part of the educational network connecting University knowledge and research to all residents of Cheshire County. We provide individuals, families, businesses, and communities with direct access to reach generated knowledge from the University. Cheshire County - UNH Cooperative Extension's two major program areas, natural resources and family-community-youth, focus on topics that include community education, child care and development, wildlife management, 4-H youth programs, nutrition and food safety, farm and forestry practices, environmental quality, and more.

The local communities have been the center of UNH Cooperative Extension program efforts since its establishment by Congress in 1914. Cheshire County Extension is one of ten county offices that link the University to local communities. People may drop in or call for information, or participate in programs presented or coordinated by Extension Educators. We offer up-to-date information to help residents make informed choices, answer questions, and help solve problems. We work diligently to identify those issues critical to Cheshire County residents and to formulate non-formal education programs addressing those issues. Cheshire County - UNH Cooperative Extension helps individuals improve their health by changing their diets, helps families better manage their time and money, helps communities solve environmental economic problems, helps the food and agricultural industry keep up-to-date with developing technologies and helps youth become tomorrow's leaders.

Please give us a call at 352-4550 or visit our office at 33 West Street in Keene.

UNH Cooperative Extension programs and policies are consistent with pertinent Federal and State laws and regulations on non-discrimination regarding age, color, handicap, national origin, race, religion, sex, sexual orientation, or veteran's status.

MEMBERS OF THE CHESHIRE COUNTY EXTENSION COUNCIL

1993

Lee Sawyer, Jaffrey, Chairman
Ruth Schenck, Keene, Secretary
Fred White, Keene, Treasurer
Ann Bridge, Keene
Elaine Amer, Keene
William Jarrell, Keene
Tom Wyman, Dublin
Dave Adams, Troy
Wayne Rathburn, Marlborough
Hank Kenney, Marlborough
Judi Lang, Munsonville
Hank Kenney, Marlborough
Wayne Young, West Swanzey

County Delegation

VACANT

COUNTY EXTENSION EDUCATORS

Bruce Clement	Extension Educator, Agriculture Resources County Extension Coordinator
Linda M. Elliott, C.H.E.	Extension Educator, Family Development
Marshall Patmos	Extension Educator, Forest Resources
Lauren Bressett	Extension Educator, 4-H & Youth Development (part-time)
Andrea Chickering	Program Associate, 4-H & Youth Development
Christine Lynch	Program Associate, EFNEP
Support Staff	Diane DuGray Diana Fiorey

FAMILY DEVELOPMENT

Linda M. Elliott, C.H.E. - Extension Educator, Family Development

The Family Development program of the Cheshire County Cooperative Extension helps people of all ages and income levels to learn new skills and apply new knowledge toward better living. The program assists people in the areas of food and nutrition, human development, and family resource management. Each year the educational program focus is determined through the use of advisory committees and surveys, which identify problems and concerns in Cheshire County.

The Extension Educator, Family Development conveys information in a variety of ways. There are 975 individual contacts per year from people seeking general information and solutions to specific problems. A bi-monthly newsletter, Extension reaches approximately 725 Cheshire County families with timely information in all areas of Home Economics. The Cradle Crier, a newsletter for parents of firstborns, is also available for distribution. Currently 591 new mothers are taking advantage of the newsletter, which covers growth and development during their baby's first year of life. Five Hundred and sixteen families are also benefitting from the quarterly newsletter, Toddler Tales, which focuses on children ages 12 months to 2 years. Efforts continue, in cooperation with other health agencies, to reach all new parents with this valuable information. Caregivers News, a bi-monthly newsletter for child care providers reaches 54 child care providers in Cheshire County.

Seven hundred and fifty Cheshire County families benefited from a variety of public workshops, demonstrations, and informational meetings on nutrition, food safety, weight loss through behavior modification, finances, consumer issues, stress management, aging, recycling, and parenting.

Four appearances on WKBK Open Mike generated approximately 130 requests for information on a variety of topics.

Extension Family Development programs are open to all interested persons regardless of race, color, national origin, religion, sex, age or handicap. To reach as many people as possible, sessions are scheduled free of charge in the daytime and again in the evening in communities throughout Cheshire County.

AGRICULTURE

Bruce A. Clement - Extension Educator, Agriculture Resource

The Cheshire County Extension is the major source of unbiased, research based information, education, and management advice for commercial farmers, home gardeners, part-time farmers, landscapers, commercial horticulturists, and other individual residents of Cheshire County. Our major program emphasis is on improving the sustainability of agricultural businesses in Cheshire County, but we conduct programs and provide information on a broad range of topics.

Some of our most recent programs include:

1. A program to measure the amount of Nitrogen in corn land to more accurately determine fertilizer needs. Over 600 acres in Cheshire County have been tested resulting in a reduction of Nitrogen applied to our cropland. This saves our farmers money and helps ensure cleaner water for us all.
2. A program being done with the Connecticut River Valley Joint Commissions called "The Connecticut River Valley: Opening New Markets for Agriculture."
3. Programs on home food production including an annual fruit pruning demonstration and presentations on home fruit and vegetable productions.
4. A program to reduce the amounts of pesticides used on Cheshire County farms. This program is called IPM, Integrated Pest Management, and has been put in practice on over 25 farms in Cheshire County.
5. An "Intensive Pasture Management" program to educate dairy and livestock farmers on how to make greater use of their grass resource, improve their profitability, and again improve the quality of our environment.
6. A project to help promote and market agricultural crops produced in Cheshire County
7. "Ag in the Classroom" projects to help inform our young people (and sometimes their teachers) as to where food really comes from.

NATURAL RESOURCES, FORESTRY

Marshall Patmos - Extension Educator, Forest Resources

The Cheshire County, UNH Cooperative Extension Forestry Program provides educational assistance in forest resources to private woodland owners, primary processors, the general public, organizations and communities of Cheshire County. The delivery of assistance is through individual communication, field visits, group meetings

and demonstrations, newsletters, bulletins, news articles and radio.

Multiple-use forest management including timber sales, intermediate forest practices, fuel-wood, and wildlife comprise much of the assistance provided by the program. The financial and economic aspects of owning and managing woodland continue to be major concerns as are increased awareness and concern for conserving the land base. Insects and disease, urban forestry and general forest conservation matters are additional types of assistance requested by the people of Cheshire County. While some assists can be handled by phone or mail, many require a field visit and examination, still others can be addressed through a public forum, meeting or field demonstrations or workshops.

As an outreach source of unbiased research based information, the Cheshire County, UNH Cooperative Extension program is backed up by a team of state extension specialists and the resources of the University of New Hampshire.

Information and educational efforts (news articles, radio, group presentations) are critical components of the program that keep landowners, decision makers and the general public informed about the benefits of the healthy, managed forest resource.

Working relationships with other groups and agencies such as the Conservation District, Soil Conservation Service, N.H. Division of Forest and Lands, N.H. Timberland Owners Association, Society for the Protection of N.H. Forests, the N.H. Tree Farm Program, forest industry and private forestry consultants are important in helping to promote the sound management of the forest resource. Referrals and assistance to the private sector and encouragement of its development is an important function of the program.

In 1993 - 956 assists were provided including:

- 81 Woodland exams involving 4394 acres
- 227 Landowners applying forest stewardship practices involving 1446 acres
- 230 Insect and disease, and urban forestry assists
- 139 Finance and tax assists
- 117 Marketing assists
- 22 Towns were provided assistance
- 80 Assists and referrals to the private sector
- 60 Information and education (radio, newspaper, presentation, etc.) assists

EFNEP

Christine Lynch - EFNEP Extension Program Associate

The Expanded Food and Nutrition Program is run under the Home Economics component

of the Cooperative Extension. The EFNEP Program Associate works with low income families in their homes to improve the Homemaker's knowledge of nutrition through the use of the six food groups. EFNEP also helps the Homemaker make wise nutritional and economical choices at the grocery store, works to help improve cooking and sanitation skills, understand packaging and nutrition labeling, understand unit pricing, improve budgeting information, and provides nutrition counseling during pregnancy and feeding information for the infant.

In 1993 EFNEP reached at least 40 families in individual and group instruction, including 7 pregnant and parenting teens who participated in Great Beginnings. Seventy-five (75) youths were reached at Keene Headstart, as well as students at Monadnock Regional High School, Fuller Elementary School, Keene Day Care and the Youth Resource Center. The program associate also participated in the Nutrition Fun Fair, sponsored by Keene Clinic in March of 1993.

4-H YOUTH DEVELOPMENT

Lauren L. Bressett - Extension Educator, 4-H & Youth Development

Andrea Chickering - Extension Program Associate

The Cheshire County 4-H Program served 8397 youth in the county during the 1993 program year. These youth have been involved in 4-H clubs, special interest study groups, or school enrichment programs. Extension youth programs have been used by every town in the county.

The enrichment programs reached 7925 youth with programs that enrich or expand the regular curriculum in areas including:

- International 4-H Youth Exchange - helping understanding of other countries/cultures
 - Kids on the Block Puppets - understanding personal differences/abilities
- Cow to School - understanding our agricultural heritage and dairy foods production
- Sheep to School - understanding the part that sheep play in NH's agricultural industry
- Conservation Field Day - exploration of agricultural and natural resource topics
- Embryology - the study of incubating and hatching poultry eggs
- Bicycle Safety - safety information, skills, and laws relating to bicycle use
- Blue Sky Below My Feet - the use of space technology (forces, foods, fiber) relating to everyday life
- Forestry - the importance of NH's forests and it's forest industry
- Stream Study Kit - exploration of water quality in local waterways
- Safe at Home - skills for youth to prepare for being home alone
- County Government Day - what the various parts of County Government are and how they function

Many schools participate in more than one of the above programs. All the programs are evaluated regularly and are changed as needed to meet the current needs of the school population. We also provide resource materials to schools upon request in such areas as nutrition, science, safety, and natural resources.

The 4-H Club Program is open to any boy or girl who is at least 8 years old by January 1 of the project year. They may be in 4-H until they are 18 years of age. Children aged 5 to 7 may enroll in the Clover Bud program. The mission of 4-H is to provide positive experiences for all youth and adults to develop their individual potential as caring and contributing members of an ever-changing world. Besides citizenship and leadership, the most popular project areas include cultural and heritage arts, animal science, foods and nutrition, natural resources, clothing and textiles, and mechanical science, gardening, and photography.

County dollars do not go directly into local 4-H clubs. With county funds the Extension Office is responsible for recruiting and training the volunteers, insuring that youth opportunities are available for all youth, and providing up to date, research based curriculum for use by 4-H clubs as well as other youth groups. One of the focuses during the past year has been integrating youth with special needs into the 4-H club program.

The 4-H Club Program functions because of the 137 volunteer leaders and an additional 165 adults who volunteer for various support roles. There are also three volunteer boards that advise the program and manage the money raised by members and volunteers for the program. This money is used for the events, activities, and awards offered to the members. The 4-H Foundation had income of \$5186 and accepted an additional \$9000 raised by the 4-H Leaders Association. They approved a budget of \$10,705 for 1993-1994 in scholarships and awards to leaders and members for recognition and for various trips to 4-H events. The 4-H Horse Leaders' Association raises about \$4000 annually to fund various horse activities and provide scholarships to various activities. In addition to the regular fundraising, two grants were received by 4-H groups to initiate special efforts in the areas of promotion and youth involvement in the community.

As a result of the quality programs managed by the volunteers as well as the financial support discussed above (and support from the State 4-H Foundation for national opportunities), Cheshire County has a large number of members and volunteers who are offered experiences and honors beyond the county level. In 1993 Cheshire had:

- 24 participate in Eastern States Exposition agricultural shows
- 10 participate in NE Center activities at Eastern States Exposition
- 8 serve on State Curriculum Committees
- 1 teen serve on the NH Teen Council
- 17 teens attend NH Teen Conference

- 4 teens elected to eight member NH Teen Council
- 1 teen receive a national scholarship
- 3 teens participate in national Quiz Bowls
- 2 teens participate in national Judging Contests
- 5 teens selected for the National Citizenship-Washington Focus Conference
- 1 teen participate in the National Forestry Invitational
- 2 teens attend National 4-H Congress in Chicago
- 8 youth attend NH Heritage Camp
- 1 volunteer selected to serve on the State 4-H Foundation
- 3 serve on Eastern States Exposition Advisory Committees
- 4 adults serve on the Northeast Leader Forum planning committee
- 1 adult serve on the NH 4-H Strategic Planning Committee
- 1 teen serve on a national committee to develop youth leadership institutes

Many of the clubs are reaching youth who are considered "at risk" such as those from low income families or with learning disabilities or behavioral problems. Because the 4-H program stresses members setting individual goals and achieving at their own rate such children can readily fit into the program and have equal opportunity to achieve high levels of accomplishment. In some communities guidance counselors refer students to local clubs for enrichment of needed skills. In addition, parents of home schooled children use 4-H clubs to supplement their child's social curriculum.

**MINUTES
CHESHIRE COUNTY EXECUTIVE COMMITTEE
MONDAY, JANUARY 11, 1993
ADMINISTRATION BUILDING**

PRESENT: Reps. Burnham, champagne, Delano, Lynch, McNamara, Pearson, Perry, Pratt, Robertson, Russell, Smith; Commissioners, Adams, Martin, Thompson; and Assistant DeYoung.

At 9:00 a.m., Chairperson Lynch convened the meeting.

Representative Pearson shared a letter she received from Secretary of State Gardner's office regarding the motion and vote taken at the Delegation Organizational Meeting on Wednesday, December 14, 1992 wherein a motion was made and approved appointing Representative Pearson, Chairperson of the Delegation and Representative Champagne, Vice Chair, of the Delegation as Ex-Officio members of the Executive Committee, with no voting privileges. The letter indicates both of the Representatives should serve on the Executive Committee as Ex-Officio members and should have voting privileges. Representative Perry made a motion, seconded by Representative Robertson, that the earlier vote taken on December 14th regarding the voting status of Ex-Officio members, be rescinded and based on Secretary Gardner's letter, now giving them full voting privileges. Motion passed on a unanimous vote.

Commissioner Thompson gave the Representatives an over view of the budget, which they will be discussing. He explained the budget contains a 2% cost of living and a 3% merit increase for employees as a result of a recent wage and salary survey taken during budget deliberations. The Reps. were given a copy of the survey indicating where Cheshire county, Maplewood Nursing Home salaries rated in the survey.

Representative Burnham stated, he would like to see in the future, the Representatives have an opportunity to express any concerns or ideas they may have regarding the budget prior to or during the Commissioners' budget process, rather than being presented with a proposed budget, one in which they have to act upon without any former input. It was agreed that Mrs. DeYoung, will inform the Representatives, when the budget preparations begin for the 1994 budget.

Rep. Burnham also stated that the secretarial position of the Conservation District, should be under the umbrella of the County, thus entitling this individual to County benefits.

The Representatives then began review of the individual department budgets:

COMMISSIONERS ACCOUNT #4100

Line 28, Audit--This increase due to additional auditing required by the state related to the Water Improvement Project this year.

Line 92, Legal Expense--A question was asked why such an increase this year over the 1992 budget. It was explained \$6,000.00 was put into this line to cover costs of a Labor Lawyer's fees relative to Union activity at the Jail and possibly, potential unionization at the Maplewood Nursing Home.

TREASURER ACCOUNT 4101

Line 94, Insurance--This was decreased due to an insurance policy whose premium is payable on a biennial basis and was paid in 1992.

DEEDS ACCOUNT #4120

At 10 o'clock Evelyn Hubal joined the commissioners to review her budget.

Line 29, Outside Services--Rep. Smith questioned the amount of \$175.00 budgeted for a service contract on her fax machine, he felt that at that rate, in a few years time the costs of contracts could almost exceed the purchase of a new machine. Mrs. Hubal agreed and said the amount was intended to be removed from her budget.

Line 86, Equipment Purchase--This is intended for the purchase of a computer and Mrs. Hubal will meet with Rep. McNamara before making a purchasing decision on this item.

SHERIFF ACCOUNT 4140

Line 29, Outside Services--Requested \$800.00, reduced to \$500.00. The \$300.00 reduction was earmarked for the monthly maintenance costs for two new pagers which will not be purchased at this time.

Line 32, Telephone--This reduction was due to the County's recent switching to New England Centrex, resulting in a lower monthly basis service charge.

Line 72, Gasoline--This reduction was questioned due to the fact the Sheriff's Deputies may be transporting inmates to Concord to use the law library which is the result of a court order. However Sheriff Moffitt felt \$7,000.00, will be a sufficient amount.

Line 86, Equipment Purchase--This was reduced by eliminating the purchase of 7 sets of zig zag lights for the cruisers, and a reduction of \$1,000 on the lease purchase of a van for transporting prisoners.

Rep. E. Smith made a motion which was seconded by Rep. Robertson that, as a housekeeping tool, the Representatives tentatively approve those budget categories that have been examined and questioned. Voted unanimously.

COUNTY ATTORNEY ACCOUNT #4110

Line 86, Equipment Purchase--This amount will be use to purchase items of office equipment which belonged to former County Attorney O'Brien such as file cabinets, some furniture, law books, etc., which he took with him when he left office on January 1st. Attorney Park, felt this amount would be sufficient to replace those items which are needed to make the office functional.

VICTIM/WITNESS PROGRAM ACCOUNT #4111

Line 20, Travel--Representative Pratt, questioned if the reduction in this line from the Department's request of \$1,300.00 to the Commissioner's proposal of \$900.00 would be sufficient. Attorney Park felt comfortable with the cut based on history.

COURTHOUSE MAINTENANCE ACCOUNT #4160

Line 05, Overtime--This line was questioned and it was explained, it was to cover vacations, sick and holiday time, and unexpected circumstances i.e. snow storms, etc.

Line 70, Building Maintenance--The \$14,000.00 reduction in this line was due to the deletion of cathodic protection for the underground oil tank.

ADMINISTRATION BUILDING MAINTENANCE ACCOUNT #4170

Line 70, Building Maintenance--\$2,080.00 reduction in this line was achieved by eliminating a request from the Extension Service, for shelving.

MAPLEWOOD PLANT OPERATIONS ACCOUNT #5150

Mr. Isakson, joined the Representatives, to review the Maplewood facilities budget.

Line 29, Outside Services--Question was asked what were Biological Services in the amount of \$1500 and FBI Infectious Waste. The first was for the testing of waste water and the latter if for the pick up and removal of infectious waste materials from the Home.

Chairman Lynch asked the Representatives, before they recessed for lunch, if they wish to tentatively approve those department budgets that had been reviewed in the morning. Rep. Smith made a motion that add departments through and including the Maplewood Maintenance Department be tentatively approved, Rep. Burnham seconded the motion, voted unanimously.

After lunch the following Departments were addressed:

UNH COOPERATIVE EXTENSION SERVICE--Linda Elliot, Director, gave a brief overview of the agency's activities for the benefit of the newly elected Representatives. Reps. questioned the salary structure of the agency and who

actually pays the salaries. It was explained by Mrs. Elliott that the agents salaries were funded in portion by Federal, State and County dollars. The Reps. requested salaries for agents broken down on an individual basis and not as a total sum as presented in the budget. Mrs. Elliott did provide the Reps. with agent salaries on an individual basis, but only the portion of their salaries that are funded with County dollars.

WOMEN'S CRISIS OF THE MONADNOCK REGION--Karen Wagner, Director and Betsy Kuhl, Treasurer, joined the Reps. and also gave a brief overview of her agency for the benefit of newly elected Reps. sitting on the Committee. She gave an explanation of revenue income for the Reps. that were indicated as acronyms in her proposal, such as "VOCA", which stands for Victims of Crime Assistance and is provided through Federal funds; "DVGP", Domestic Violence Grant, which are State funds derived from a surcharge on marriage licenses, etc. Ms. Wagner also explained many volunteer hours are provided to the agency which assists the agency's intervention work. This agency is seeking level funding from 1992.

LITERACY PROGRAM--Marcia Ammann, Director of the Literacy Program being conducted at the Maplewood Nursing Home and House of Corrections, and Ms. Sally Miller met with the representatives to request funding to enable the program to continue. This program did not appear in the 1993 budget as future funding was planned for by applying for various Grants. To date only one grant request from the Kingsbury Foundation in the amount of \$1,000.00 has been granted. Mrs. Ammann said the program operation would be \$18,275 to operate for one year, 95% of that amount would be her salary and the remaining 5% for supplies.

MONADNOCK REGION SUBSTANCE ABUSE INC.--The Reps. were joined by Ms. Sharon Mangan, Mr. Francis Worman and Mr. Mario Cossa, representatives from MRSAL. Mrs. Mangan gave a brief overview of the agency and a brief history of the past year's activity. This agency is requesting level funding for the year of 1993, of \$5,750.00.

Mr. Mario Cossa, Director of the **Acting Out Program**, which is an arm of the Agency, addressed the Reps. and presented them with the data on the program from the time of its inception in 1989 to present. He explained Acting Out is a theater training therapeutic experience, geared toward teenagers. This program is also requesting \$2,000.00 level funding from 1992.

CHESHIRE COUNTY CONSERVATION DISTRICT--Ms. Linda VanAlstyne and Mr. Russell Calkins joined the Reps. to discuss the District's budget. Several questions were asked by the Reps., and Ms. VanAlstyne spoke to

several fund raisers that are conducted during the year to provide additional funding to maintain their programs.

FIRE MUTUAL AID--Mr. John Marechal met with the Reps. to review his proposed budget. Delegation Chairperson Pearson informed the Reps. and Mr. Marechal that Rep. Robert Delano would be serving as the Delegation Representative on the Fire Mutual Aid Board of Directors as the representative for the County Delegation.

Commissioner Thompson questioned Mr. Marechal on the status of \$10,000.00 Capital Reserve Account that was to have been established in 1991 according to a vote of the Delegation at the County's Annual meeting in March 1991. Mr. Marechal indicated to his knowledge no such account has been established, but will meet with the Commissioners at their weekly meeting on Wednesday to discuss same.

Commissioner Thompson also requested of Mr. Marechal a listing of the Towns and types of service Fire Mutual Aid is providing to each town and the amount of revenue he realizes from these towns.

Rep. Lynch asked the Committee if they were in agreement to tentatively accept all requests heard from the agencies this afternoon.

Rep. Perry asked if a motion could be made which would insert a line in the budget to cover funding for the Literacy Program in the event no grant monies were received. Discussion followed.

Rep. Smith made a motion to tentatively accept all budget requests discussed in the afternoon session. Rep. Burnham seconded the motion, voted unanimously.

Discussion followed regarding the January 25th meeting and if the Reps. would be ready at that time to make their final decisions on the requests heard. It was the consensus of the group to return for a third and final meeting on February 1, 1993, at which time budget determinations would be made.

The meeting was recessed by Rep. Lynch at 4:10 p.m., to meet again on January 25th at 9:00 a.m.

Respectfully submitted,

Wanda G. McNamara, Clerk

WGM/EDY/fp

**MINUTES
CHESHIRE COUNTY DELEGATION
EXECUTIVE COMMITTEE BUDGET REVIEW
MONDAY, JANUARY 25, 1993
ADMINISTRATION BUILDING**

PRESENT: Reps. Burnham, Delano, Lynch, McNamara, Pearson, Pratt, Robertson, Russell, Smith; Commrs. Thompson, Adams and Martin; and Assistant DeYoung.

Chairman Lynch opened the meeting at 9:00 a.m. and began the days review with Home Health Care and Community Services, Inc.

HOME HEALTH CARE AND COMMUNITY SERVICES, INC: Ms. Virginia Vidaver, Executive Director and Mr. David Pearce, joined the Reps. to begin review of their submitted budget. Ms. Vidaver stated that Home Health employees increased from 193 to 463 during 1991-1992, and maintained fully staffed offices in Keene and Charlestown.

Three major areas that need looking into for the residents of the Monadnock Region were listed as: 1. Hospice, 2. Transportation, and 3. Teens. As an answer to these needs Home Health Care is now Medicare certified as a Home Health Hospice Alliance. In answer to the transportation needs, there is the Friendly Bus Service, and a grant has been received to assist teens along with other low income groups needing assistance with prenatal care and parenting skills.

Ms. Vidaver indicated they were seeking level funding for their agency in 1993, in the amount of \$79,000.00, and explained other sources of funding the agency receives to support their programs.

HUMAN SERVICES ACCOUNT--4190

Mimi Barber joined the Reps. to review her budget requests. Mrs. Barber presented the Representatives with breakdowns in the four largest categories in her budget.

Line 54--Old Age Assistance

Line 55--Aid to Permanent and Totally Disabled

Line 56--Intermediate Nursing Care

Line 58--Board and Care of Children

Mrs. Barber went on to explain that the Division of Children and Youth Services Department are in the process of developing Five Core Service Programs in each community, in an attempt to keep the children out of the "system" and keeping the family united thus avoiding children being placed in "Out of Home Placements".

NURSING ACCOUNT--5140

Line 03--LPNS--LINE 04--CNAS--Increase in both of these lines due to additional staffing being added.

Line 05--Overtime--This amount was questioned and it was explained that in the past it was always combined in Lines 02 and 03 -- but has been broken out this year in all accounts as a measure to show actual dollars expended in overtime salaries. In 1992, \$60,000.00 was spent on overtime.

HOUSEKEEPING ACCOUNT--5170

Line 41, Supplies--It was questioned why there was a cut in this line. Mr. McManus said that it was a reduction in supplies made by management over the departments request.

PHYSICIANS/PHARMACY ACCOUNT--5180

A question was raised if it wouldn't be cheaper to contract for pharmacy services on the outside. Mr. McManus explained a study has been conducted two years ago for contracting pharmacy services but based on the Medicaid reimbursement rate, it was not economically feasible to do so.

Line 41--Vaccinations--This is for hepatitis B vaccine.

Line 70--Pharmacist Contract--This is to pay for a pharmacist to cover the staff pharmacist while he is on four weeks vacation, holidays, etc.

Line 71--Dentist Contract--This is for actual dental costs. A dentist from Keene, comes to the home once a month for dental assessments of the residents free of charge. The \$4,000.00 fee shown in the budget is for actual dental work required by the residents.

ACTIVITIES EXPENSE ACCOUNT--5190

Line 42--Religious Expenses--This is a fee for ministers services.

VOLUNTEER SERVICES ACCOUNT--5194

Mr. McManus explained that there were 6,7000.00 volunteer hours provided in 1992. He also went on to explain the Maplewood Residents Van Account, which has been initiated through the fund raising efforts of the Maplewood Auxiliary, have raised almost \$24,000.00 to date.

OCCUPATIONAL THERAPY ACCOUNT--5196

Line 01--Payroll Occupational Therapist Contracted--It was explained that the reduction in this line was to cover a part-time position, not a full time position, due to the fact that full time therapist positions are difficult to fill, in part due to the amount budgeted and in part, due to a nation wide shortage of occupational therapists. Discussion followed as to funding an additional occupational therapist assistant.

Chairman Lynch reminded the group that this would be open for further discussion when they did their deliberations on February 1st.

FARM ACCOUNT--7100

Line 87--Land Rental--This is for the rental of land to sow additional corn and hay for feeding for the herd.

Line 81--Farm Building Repairs--The house foundation repairs are to herdsman Simon's home, which is cottage number 1.

Mr. McManus informed the Representatives that the **Literacy Program** had been notified that additional funding will be forthcoming in the form of the acceptance of two grants, one in the amount of \$5,000.00 and the second for \$12,500.00. After some discussion, Chairman Lynch told the Representatives that this program would be discussed in detail following the completion of the rest of the agenda items later this afternoon.

DEBT SERVICE ACCOUNT--9100

Commissioner Thompson reviewed the Debt Service portion of the Budget with the Representatives. He explained that to realize a 1% reduction in taxes, one would have to have a \$67,000.00 reduction in expenses in the Budget or a 9.8% increase in revenue. Commissioner Thompson went on to explain revenues are down this year, some of the reasoning is due to the Medicare rate remaining stable and not increasing, therefore we are down approximately \$40,000.00.00 in lost revenue to the Nursing Home, \$125,000.00 lost in interest income and Sheriff's fees were off in 1992 between \$15,000.00 and \$20,000.00.

RESERVE ACCOUNTS--Commissioners Thompson and Adams explained that we currently have \$450,000.00 in Capital Reserve Accounts. However, with County assets between \$15 and \$20 million dollars, the amount in Capital Reserve Accounts is hardly sufficient. Representative Robertson suggested that it might be a handy tool for Representatives to have a status report on the various Reserve Accounts.

At 1:00 p.m., Superintendent Karen Cann joined the Representatives to review the Jail/House of Corrections budget.

COUNTY JAIL/HOUSE OF CORRECTIONS ACCOUNT--6100

Line 14--Workman's Comp.--This amount is based on the entire payroll.

Line 22--Continuing Education--The decrease in this line is due to in-house training and certification programs this year vs. attending the New Hampshire Association of Counties Training Academy as has been customary in the past.

Line 29--Outside Services--Increase is due to the New Hampshire State corrections contract with the County for supervisory services.

Line 40--Medical Services--This amount was put in to hire a Physician's Assistant in 1993.

Line 43--Counseling Services--Decrease appears because this line was usually combined with Medical Services, but is now broken out in a separate line.

COMMUNITY KITCHEN--Ms. Mindy Cambiar, Executive Director and Mr. Jack Billiel, Chairman of the Board of Directors joined the Representatives. Ms. Cambiar explained how the program has grown over the past few years. The number of individuals served tripled in 1991 and 1992.

She also spoke to the ever increasing Pantry Program, with plans in 1993 to obtain warehouse space. This would serve as the main store house for food storage to service the pantries located throughout the County.

She also addressed the Share Program. The supplies line in the budget was to purchase such items like paper goods and some food purchases.

Mindy explained how the kitchen was able to acquire a much needed van at the end of 1992.

DEEDS--Mrs. Hubal joined the Representatives to inform them she will be able to obtain a computer to meet her needs for approximately \$1,600.00, not the \$2,500.00 as proposed in her budget request.

LITERACY PROGRAM--Much discussion ensued regarding the continued funding for this program. With the recent grant awards in the amount of approximately \$17,000.00, this amount will almost insure the program's operation for 1993. Commissioner Thompson explained grant monies however will not be forthcoming for at least sixty to ninety days and he asked the committee to allow money from the General Fund to be used to cover operating expenses, with the proviso that it would be reimbursed when grant dollars are received. He explained a separate accounting would be established to track this account, but it would not become a part of the County Budget.

Representative Smith mad a motion to fund the Literacy Program in an amount not to exceed \$4,500.00, for the first quarter of 1993 from the general fund which the proviso the amount would be reimbursed to the General Fund when grant monies are received. Representative Burnham seconded the motion, voted unanimously.

Representative Smith made a motion, seconded by Representative Pearson to tentatively accept all budget requests heard today, voted unanimously. Motion

was made and carried to approve a 2% COLA increase and a 3% merit increase for employees as proposed in the Commissioners Budget.

Representative Robertson suggested to the Reps. prior to the meeting on February 1st, at which time budget determinations will be made, it would be advisable to think about what has been discussed and where possible cuts could be made. For an example, he would consider eliminating the UNH Extension Service and Conservation District request. This would amount to almost a \$200,000 reduction in the Budget. Much discussion followed.

At 2:45 p.m., Chairperson Lynch recessed the meeting until Monday, February 1st, at 9:00 a.m.

Respectfully submitted,

Wanda G. McNamara, Clerk

WGM/edy/fp

MINUTES
CHESHIRE COUNTY EXECUTIVE COMMITTEE MEETING
1993 BUDGET REVIEW MONDAY, FEBRUARY 1, 1993
ADMINISTRATION BUILDING

PRESENT; Reps. Burnham, Champagne, Delano, Lynch, McNamara, Pearson, Perry, Pratt, Robertson, Russell and Smith; Commrs. Thompson, Adams, and Martin; Controller Titus; and Assistant DeYoung.

Chairman Lynch convened the meeting at 9:00 a.m.

I. MINUTES OF JANUARY 11, 1993--Representative Pearson said minutes of January 11, 1993, indicated she had received a letter from Secretary of State Gardner, when it should have indicated the letter was received from his office, with correspondence from Mr. Ambrose. representative Burnham made a motion to accept the minutes of January 11, 1993 as corrected. Representative Robertson seconded the motion, voted unanimously.

II. MINUTES OF JANUARY 25, 1993--Representative Lynch noted that the motion and approval of a 2% cost of living (cola) and 3% merit raise for the employees be added to the minutes along with the addition of two names of individuals, who met with the Reps. on that day. Representative Pearson made a motion to accept the minutes of January 25, 1993 with additions. Rep. Burnham seconded the motion, so voted.

III. BUDGET REVIEW

DEEDS ACCOUNT--4120

Line 29--Outside Services--Representative Pratt made a motion to remove \$175.00 for fax maintenance contract. Representative Robertson seconded the motion, voted unanimously.

Line 86--Equipment Purchase--Representative McNamara made a motion to add \$1,600.00 for the purchase of a computer. Rep. Delano seconded, voted unanimously.

SHERIFF ACCOUNT--4140

Line 86--Equipment Purchase--Rep. Russell made a motion to deduct \$130.00 from this line for the purchase of zig-zag lights for sheriff's vehicles. Rep. Robertson seconded the motion, so voted.

HUMAN SERVICES ACCOUNT--4190

Representative Russell seconded by Rep. Pratt, made a motion to reduce the bottom line of the budget by \$399,000.00, based on review with Mrs. Barber on January 25, 1993.

Line 54--Old Age Assistance--Reduce from \$59,000.00 to \$58,000.00.

Line 55--Aid to Permanent and Totally Disabled--Reduce from \$318,000.00 to \$310,000.00.

Line 56--Intermediate Nursing Care--Reduce from \$3,420,000.00 to \$3,003,000.

COMMUNITY KITCHEN ACCOUNT--4190.69

Dan Burnham made a motion to consider an additional \$2,000.00 to this agency in produce and beef. Commissioner Thompson explained that neither the Kitchen nor the County has storage space for this extra food as it becomes available all at one time. However, the Commissioners agreed the County would provide additional meat/produce as it becomes available in surplus if the Community Kitchen has the space to store it. Representative Burnham withdrew his original motion, then made a motion to fund this agency \$2,000.00 in meat and produce, same as last year. Rep. Robertson seconded the motion, voted unanimously.

OCCUPATIONAL THERAPY ACCOUNT--5196

Line 01--Occupational Therapist Salary--Representative Pratt made a motion to increase this line from a part-time contracted position, funded at \$12,270.00, to a full time County employee position, equivalent to that of a physical therapist in the amount of \$37,863.00 and to increase benefits 10 through 16 as well. Rep. McNamara seconded the motion, voted unanimously.

COOPERATIVE EXTENSION SERVICE ACCOUNT--8360

Representative Robertson made a motion to level fund this agency to last years request, which would be a reduction of \$1,525.00 over the department's request and the Commissioners' Proposed Budget. Rep. Burnham seconded the motion for discussion purposes. After much discussion, Rep. Perry made a motion to move the question, voted unanimously. Rep. Robertson's motion to reduce this budget by \$1,525.00 failed by a vote of 6 against reducing this budget, and 4 in favor of reducing it. It was unanimously agreed a committee will be formed to study this agency's activities and funding methods prior to next year's budget. Chairman Representative Lynch did not participate in the vote.

CHESHIRE COUNTY CONSERVATION DISTRICT ACCOUNT--9384

Representative Robertson made a motion to fund this agency in the amount of \$12,850.00, seconded by Rep. Russell. After lengthy discussion, Rep. Smith made a motion that the question be moved, voted unanimously. Rep. Robertson's motion to reduce this budget failed by 7 Reps. against the motion,

and 2 for the motion, with Rep. Lynch, as chairperson, not voting. This agency also is recommended to have a study of its activities and funding mechanisms performed prior to next year's budget.

IV. STUDY COMMITTEE--Representative Pearson, chairperson of the full Delegation, appointed Rep. McNamara to chair a committee to study the Extension Service and Conservation District prior to next year's budget.

V. ANNUAL MEETING--The annual meeting at which time the 1993 Budget will be adopted has been set for Monday evening, March 1, 1993, (snow date Monday, March 8, 1993) at 7:00 p.m. in the jury assembly room in the Court House, 12 Court Street; Keene, NH.

Rep. Lynch adjourned the meeting at 11:15 a.m. and thanked the Reps. for their support and assistance in preparing the Executive Committee's Proposed Budget for 1993.

Respectfully submitted,

Wanda G. McNamara, Clerk

MINUTES
CHESHIRE COUNTY DELEGATION MEETING
MONDAY, MARCH 1, 1993, JURY ASSEMBLY ROOM
CHESHIRE COUNTY COURTHOUSE

I. PRESENT: Representatives Avery, Bonneau, Burnham, Champagne, De Pecol, Delano, Foster, Kingsbury, Lynch, Manning, McGuirk, McNamara, Metzger, Pearson, Perry, Pratt, Commrs. Adams, Martin, Thompson; Treasurer Conway and Assistant DeYoung.

II. WELCOME: Chairperson Pearson opened the meeting by introducing members of the Executive Committee to the Public.

III. BUDGET REVIEW:

Commissioners' account 4100--Representative Lynch made a motion that the amount of \$97,182.00 be adopted. Rep. Burnham seconded the motion, voted unanimously.

Treasurer Account 4101--Representative Burnham made a motion to accept the bottom line of \$6,550.00 for this account. Rep. Lynch seconded the motion, voted unanimously.

Delegation Account 4103--Upon a motion by Rep. Smith, seconded by Rep. McNamara, the amount of \$5,880.00 was voted unanimously.

County Attorney 4110--Rep. Lynch made a motion to increase Account 4100 County Attorney, Line 86-Equipment Purchase by \$1,000, thus increasing the bottom line for this account from \$230,098 to \$231,098 and to increase the total budget bottom line from \$268,977 to \$269,977. Representative Robertson seconded the motion. Rep. Foster requested information as to what the \$1,000 was for. Commissioner Thompson explained the office had a television and VCR, which was the property of the former attorney O'Brien, and he took it with him when he left office on January 1, 1993. This is an important piece of equipment and the \$1,000 is requested to replace it. The motion to increase the County Attorney's budget by \$1,000 passed unanimously.

Deeds Account 4120--Rep. Lynch made a motion to accept the bottom line of \$235,381 for this account. Rep. Burnham seconded the motion, voted unanimously.

Sheriff Account 4140--Rep. Smith made a motion to accept the bottom line of \$400,802; Rep. Avery seconded the motion, voted unanimously.

Medical Examiner Account 4150--Rep. McNamara made a motion to accept the bottom line of \$17,800; Rep. Smith seconded the motion, voted unanimously.

Plant Operations Courthouse Account 4160--Rep. Kingsbury made a motion seconded by Rep. Bonneau, to accept the bottom line for the Courthouse maintenance of \$211,787. Rep. Avery questioned why there was such a drop

in this budget from last year's request. Commissioner Thompson explained that this year only \$20,000 is being taken out of Capital Reserve for capital improvements, last year \$121,000 was put in for capital improvements. The motion passed unanimously.

Plant Operations County Administration Building Account 4170--Rep. Champagne made a motion to accept the bottom line of \$42,441; seconded by Rep. Delano, voted unanimously.

Human Services Account 4190--A motion was made by Rep. McNamara, seconded by Rep. Burnham, to accept the sub-total of \$4,395,546; voted unanimously.

Outside Agencies Juvenile Conference Committee Account 4190-99--Rep. Smith made a motion to accept the amount of \$7,600 for the Juvenile Conference Committee; Rep. Delano seconded the motion, voted unanimously.

Home Health Care Account 4190-62--Motion by Rep. Lynch, seconded by Rep. Pratt, to accept the bottom line of \$79,000 for this agency, voted unanimously.

Women's Crisis Center Account 4190-64--Rep. Lynch made a motion to accept \$6,000 for this agency; Rep. Robertson seconded the motion, voted unanimously.

Monadnock Region Substance Abuse, Inc. Account 4190-66--Rep. Robinson made a motion to accept the bottom line of \$7,750; Rep. McGuirk seconded the motion, voted unanimously.

Keene Community Kitchen, Inc. Account 4190-69--Upon a motion from Rep. Metzger, seconded by Rep. Perry; the bottom line of \$2,000 in food, produce and meat was voted unanimously.

Rep. Foster made a motion to accept the total of \$4,497,896 for the Human Services Department, seconded by Rep. Metzger, voted unanimously.

Maplewood Administration Account 5100--Rep. Lynch made the motion to add a Legal Line 92 to Account 5100, Maplewood Administration, for legal expenses in the amount of \$10,000, thus increasing the bottom line of this account from \$148,208 to \$158,208. Rep. Avery questioned what the additional \$10,000 in legal expenses were for. Commissioner Thompson explained this additional amount was to cover any possible legal contingencies in the future. Rep. McGuirk questioned why the health insurance in this account seemed to be much higher than in other accounts. Commissioner Thompson explained that Administrator McManus, under a contract, has his health insurance paid 100% by the County, whereas other employees pay a portion, employees pay 30%, County 70%. A vote on the motion to amend this account increasing the bottom line from \$148,208 to \$258,208 was passed by a vote of 19 in favor and 1 opposed. Rep. Avery voted against the increase.

Finance Accounting Account 5101--Rep. McNamara made a motion to accept \$267,366 for the bottom line; Rep. Smith seconded the motion, voted unanimously.

Computer Operations Account 5102--Rep. Burnham made a motion seconded by Rep. McNamara to accept the bottom line of \$32,801 for this cost center, voted unanimously.

Dietary Account 5140--Rep. McNamara made a motion to accept the budgeted amount of \$738,526, Rep. Smith seconded the motion, voted unanimously.

Nursing Account 5140--Rep. Lynch made a motion to amend Account 5140 Nursing Line 12 - Health Insurance by reducing this line in the amount of \$55,000, thus reducing the line total from \$178,881 to \$123,881 thereby changing the bottom line from \$2,819,103 to an amount of \$2,764,103. Rep. Burnham seconded the motion. Rep. Foster questioned why the reduction. Commissioner Thompson explained the County changed health plans this year and offered the employees a Healthsource Managed Care (HMO) plan or a Healthsource Indemnity Plan (HIG). All employees, except a few, chose the Managed Care Plan, which has a less expensive premium. The motion to reduce this budget to \$2,819,103 was voted unanimously.

Plant Operations/Account 5150--A motion was made by Rep. Lynch to increase Account 5150 Maplewood Plant Operations, Line 95-Overtime by \$700.00, thus changing the bottom line from \$489,421 to \$490,121 and increasing the grand total of this account from \$513,275 to \$513,975. Dan Burnham seconded the motion and questioned why the increase on this line. Commissioner Adams responded that due to the recent snow storms which required overtime to keep the driveway and parking lots at the Home accessible, \$1,100 of the \$1,500 budgeted was already spent therefore he felt that the additional \$700.00 would be needed to cover additional overtime for the remainder of the year. Chairperson Pearson took the vote which was passed unanimously.

Waste Water Plant Account 5151--Rep. Robertson seconded by Rep. Lynch made a motion to accept the bottom line of \$13,180 for this account.

Waste Water Treatment Plant Account 5152--Rep. Robertson made a motion to accept the bottom line of \$10,674, seconded by Rep. Burnham, voted unanimously.

Laundry/Linen Account 5160--Rep. Lynch made a motion to accept the budgeted bottom line of \$226,015, seconded by Rep. Metzger, voted unanimously.

Housekeeping Account 5170--Rep. Lynch made a motion to accept the bottom line of \$295,853; seconded by Rep. Avery, voted unanimously.

Pharmacy Account 5180--Rep. Lynch made a motion, seconded by Rep. McNamara to accept the bottom line of \$258,790, voted unanimously.

Activities Account 5193--A motion made by Rep. Burnham, seconded by Rep. Foster to accept \$117,553 as the operating budget for this account. Motion passed.

Volunteer Services Account 5194--Rep. Perry made a motion to accept the bottom line of \$29,633 for this department. Rep. Smith seconded the motion, passed.

Social Services Account 5195--A motion made by Rep. McNamara, seconded by Rep. Dan Burnham to accept the bottom line of \$65,048, passed.

Occupational Therapy Account 5196--Rep. Pratt made a motion to accept the budgeted amount of \$64,575. Rep. McNamara seconded the motion. Rep. Royce asked why there was such a difference in Line 01-Payroll OT from the Commissioners' proposed budget and the Executive Committee's proposed budget. Rep. Lynch explained that during budget deliberations the Executive Committee felt the position should be a full time position and salary should be set at the same as a physical therapist, therefore the increase. Motion passed.

Physical Therapy Account 5197--Rep. Burnham made a motion to accept the bottom line of \$127,074; seconded by Rep. Robertson, voted unanimously.

House of Corrections Account 6100--Upon a motion by Rep. Smith, seconded by Rep. Perry, the bottom line of \$989,987 was voted unanimously.

Farm Account 7100--Rep. Russell made a motion to accept a total of \$278,409 to operate the County Farm. Rep. Champagne seconded the motion, voted unanimously.

Cooperative Extension Service Account 8360--Rep. Avery made a motion to amend the bottom line of this budget to \$160,053 from \$161,578, a reduction of \$1,525. Rep. Burnham seconded the motion. After much discussion, Rep. Royce made a motion to move the question, voted unanimously. The motion from Rep. Avery failed 14 to 6. It was determined a study committee would evaluate the agency prior to next year's budget review, and the representatives would receive a report on the salaries of the agents, and what portion is paid by the Federal/State/County.

Southwest NH Fire Mutual Aid Account 9080--Chairperson Pearson introduced Rep. Delano, who will be sitting on the Board of Directors for Fire Mutual Aid in 1993-94. Rep. Burnham made a motion to accept \$446,217 for this department; seconded by Rep. Lynch, voted unanimously.

Debt Service Account 9170--Motion made by Rep. Champagne; seconded by Rep. Lynch, to accept the amount of \$1,238,445, motion passed.

Cheshire County Conservation District Account 9384--Rep. Burnham made a motion to accept \$20,000 for this account; Rep. Lynch seconded this motion, voted unanimously.

Capital Reserve Funds Account 9200--Rep. Perry made a motion to accept \$28,000 for this account; Rep. Smith seconded the motion; voted unanimously.

Revenue Accounts:

1. **County**--Rep. Lynch made a motion to amend the County portion \$8,737,572 to \$8,694,272 dollars as a result of the elimination of funding for Account 4128-County Attorney Victim Witness Program in the amount of \$21,920. Rep. Robertson seconded the motion, voted unanimously. Commissioner Thompson then explained the County would not receive any state funding per a telephone conversation with the Coordinator of the Victim Witness Program, Mr. Mark Thompson, in the year 1993. Much discussion followed. Rep. Champagne made a motion that the Delegation stand behind the Commissioners in pursuing the State to receive their share of Victim Witness monies, if such money is available. Rep. Foster seconded the motion, voted unanimously.
2. **Maplewood, Farm, Jail**--Rep. Foster made a motion to accept the bottom line of \$5,923,580. Rep. Perry seconded the motion, voted unanimously.
3. **Total To Be Raised By Taxation**--Rep. Lynch made a motion to amend the amount to be raised by taxes from \$7,135,586 to \$7,114,206. Rep. Burnham seconded the motion, voted unanimously. Rep. Perry made a motion to accept the amended amount of \$7,114,206 as the amount to be raised by taxes. Rep. Smith seconded the motion, voted unanimously. This indicates an 8.1% increase to be raised by taxes.
4. **Total Budget**--Rep. Lynch made a motion to adjust the bottom line of the budget for 1993 from \$14,661,152 to \$14,617,852. Rep. Avery seconded the motion, voted unanimously. Rep. Lynch made a motion to accept the adjusted amount of \$14,617,852, seconded by Rep. Robertson, voted unanimously.

The meeting adjourned at 8:25 p.m.

Respectfully submitted,

Wanda G. McNamara, Clerk

ED:fcj

MINUTES
CHESHIRE COUNTY EXECUTIVE COMMITTEE
FIRST QUARTER BUDGET REVIEW
MAY 7, 1993
ADMINISTRATION BUILDING

Representative Lynch opened the meeting with the following in attendance: Reps. Delano, Lynch, McNamara, Pearson, Perry, Robertson and Russell; Commissioners Thompson and Martin; and Assistant DeYoung.

Representatives Lynch and Pearson questioned the Workers Comp Line under the **Farm Budget**.

Commissioner Thompson explained that in the **Commissioners cost center**, the Legal Line will be over budgeted due to legal expenses involved with Union negotiations at the House of Corrections.

The remainder of the Budget appeared to be on line at this time.

Commissioners spoke briefly on the progress of Union negotiations.

No further business, Rep. Lynch moved to adjourn the meeting, seconded by Rep. McNamara, so moved.

Respectfully submitted,

Wanda McNamara, Clerk
Cheshire County Executive Committee
Cheshire County Delegation

ED:fcp

MINUTES
CHESHIRE COUNTY EXECUTIVE COMMITTEE MEETING
MONDAY, AUGUST 9, 1993
ADMINISTRATION BUILDING

PRESENT: Representatives Delano, Lynch, McNamara, Pearson, Perry and Smith; Commissioners Adams, Martin and Thompson; Treasurer Conway; Controller Titus; Assistant Controller Knowlton; Assistant DeYoung and Richard Dashbach.

In the absence of Chairman Lynch, Vice-Chairman David Perry convened the meeting at 1:10 p.m. Chairman Lynch arrived a short time later and then took over the chair.

The following questions were raised on the following line items that appear to be over budgeted at this time:

Farm Revenues: Sale of milk was down. Commissioner Thompson explained the budget reflects one payment behind but will be picked up by year's end.

Commissioners-Line 92 Legal Expense: Legal expense incurred during jail union negotiations.

Line 94-Insurance: Over budget due to incorrect coding, will be reallocated to correct departments.

Treasurer-Line 94 Insurance And Bonding: Timing because the Treasurer's annual bond premium is paid in the early part of the year.

Plant Operations-Administration Bldg. Line 70 Maintenance: Commissioner Thompson explained over budgeted due to water problems in the basement.

Maplewood Administration-Line 86 Equipment Purchase: The failure to budget for second year lease payment on the van purchased last year.

Nursing-Line 41 Gloves: No reason other than high usage, will remain over budgeted for entire year.

Occupational Therapy: Questioned if the Occupational Therapist position had been filled as yet. It was explained by the Commissioners that that position along with Physical Therapist has not been filled at this time, although every effort is being attempted to fill them. Representative McNamara suggested taking a good look at the salary line of these two positions during next budget session.

County Jail & House of Corrections: Mr. Rick Van Wickler was introduced to the Delegation, at which time he updated them on changes that had been implemented since he became Superintendent of the facility in June and those that are anticipated in the near future.

Southwest Fire Mutual Aid: Commissioner Martin, as a board member of the Fire Mutual Aid, informed the Delegation that the Capital Reserve Account has been established as discussed at last year's budget preparations.

Nursing Home Air Conditioning: Representative Lynch questioned if the air conditioning at Maplewood was being looked into. Commissioners assured the Committee prices for next year's budget were being pursued for air conditioning for the day rooms.

Treasurer's Request: Roger Conway personally appeared before the Delegation to request permission to invest in the New Hampshire Public Deposit Investment Pool. He received permission from the Board of the Commissioners at their meeting on August 4th. Representative Smith made a motion to grant permission for the Treasurer of Cheshire County to invest with the New Hampshire Public Deposit Investment Pool.

Representative Pearson seconded the motion, voted unanimously.

Jail & House of Corrections Union Contract: Commissioner Thompson and Martin briefed the Committee on the collective bargaining contract for the jail and requested the Executive Committee's approval and recommendation to the full Delegation for its ratification.

It was moved by Representative Lynch and seconded by Representative Perry, that the Executive Committee recommend to the full Delegation ratification of the collective bargaining contract for the Cheshire County House of Corrections, voted unanimously.

Upon a motion by Representative Perry, seconded by Representative Lynch, that the Executive Committee recommend to the full Delegation the transfer of Correctional personnel at the House of Corrections from Group I retirement to Group 2 retirement system, voted unanimously.

Chairman Pearson established Wednesday, August 18th, at 11:30 a.m. as the date and time for a full Delegation meeting to accept and approve the Executive Committee's recommendation to ratify the Jail contract.

Chairman Lynch adjourned the meeting at 3:00 p.m.

Respectfully submitted,

Wanda Mc Namara, Clerk
Cheshire County Delegation

ED:fcp

**MINUTES
CHESHIRE COUNTY DELEGATION
WEDNESDAY, AUGUST 18, 1993
ADMINISTRATION BUILDING**

Present: Representatives Avery, Champagne, Cole, Delano, Kingsbury, Lynch, McNamara, Metzger, Pearson, Perry, Pratt, Richardson, Riley, Robertson, Royce, Russell and Smith, Commissioners Adams, Thompson and Martin; and Assistant DeYoung.

Chairman Pearson convened the meeting at 11:40.

Commissioner Thompson reviewed the collective bargaining contract for the House of Corrections/ Jail, and it's impact that it would have on the County. Commissioner Martin assured the members of the Committee that the Board was pleased with the contract and felt it was fair and equitable for the County.

Representative Champagne made a motion to accept the recommendations of the Executive Committee and Board of Commissioners to ratify the collective bargaining contract for the Cheshire County House of Corrections. Representative Kingsbury seconded the motion, voted unanimously.

Representative Pearson then asked for a motion which would allow Jail personnel to transfer from Group 1 Retirement to Group II. Representative Avery made a motion to authorize the transfer of Correctional personnel at the House of Corrections from Group 1 retirement system to Group II retirement system. Representative Russell seconded the motion. Representative Champagne questioned the fairness of dismissing a long term employee who was unable to pass the standards requirements of a Group II participant. The Commissioners explained the Correctional Officers requested the transfer into Group II, and all the Officers will have a two (2) year period in which to get themselves physically fit to pass the test.

A vote on Rep. Avery's motion was passed unanimously.

The meeting was adjourned at 12:05 p.m.

Respectfully submitted,

Wanda McNamara, Clerk

**MINUTES
CHESHIRE COUNTY EXECUTIVE COMMITTEE
THIRD QUARTER BUDGET REVIEW
MONDAY, NOVEMBER 15, 1993
ADMINISTRATION BUILDING**

PRESENT: Representatives Delano, Lynch, McNamara, Pearson, Perry, Pratt, Robertson, Russell and Smith.

At 1:00 p.m., Representative Lynch convened the meeting.

Revenues: Representative McNamara questioned the minus figure of the revenue pages. Commissioner Thompson explained any minus on the Revenue means in favor, a plus is a deficit. Commissioner Thompson explained due to the low milk prices, the Farm Revenues will be down possibly \$4,000.00, from what has been budgeted.

County Attorney-Line 43 Records Costs: It was questioned why \$250 was budgeted and year to date expenditures were \$1,079.89. Commissioner Thompson explained probably it was mis-coding of the general entries. Controller Titus will look into this.

Plant Operations-Courthouse Line 61: This line appears unfavorable due to improper budgeting on electricity.

Maplewood Administration-Line 86 Equipment Purchase: This is unfavorable due to failure to put in the Lease Payment due in 1993 for the van purchased last year.

Dietary-Line 04 Payroll Expense: This line is over budgeted due to approximately \$8,000.00 paid out in overtime for aides.

Nursing: This cost center will face a \$60,000.00 deficit due to salaries, wages and possibly the purchase of gloves.

Laundry and Lineen: This cost center will appear \$10,000.00 unfavorable due to the retiring Superintendent this year and the benefits due him at the time of his retirement.

Pharmacy: This cost center appears to be \$25,000.00 unfavorable due to the cost of drugs, however, on the Revenue page, \$26,000.00 appears, which will off set this cost center and will end up at year's end in a favorable position.

Jail & House of Corrections-Lines 41 Pharmacy and 42 Counseling Services: Both these lines appear to be over budgeted at this time, this is due to mis-coding and charging to the wrong accounts. Once this has been straightened out, Pharmacy and Counseling should show favorable.

Electricity-Line 61: Electricity will be over budget due to not budgeting properly in 1992.

COUNTY JAIL/HOUSE OF CORRECTIONS - LINE 6141 PHARMACY AND 6142 COUNSELING SERVICES: Both these lines appear to be over budgeted at this time, this is due to mis-coding and charging to the wrong accounts. Once this has been straightened out, Pharmacy and Counseling should show favorable.

ELECTRICITY - LINE 6100.61: Electricity will be over budget due to not budgeting properly in 1992.

WASTE WATER TREATMENT - LINE 5152.29: \$6,259.00 was budgeted in 1993, to date no monies appear to have been expended. Mr. Titus will review this line item with Mr. Isakson, and respond to the committee.

There being no further business, the meeting was adjourned at 2:30 p.m.

Respectfully submitted,

Wanda McNamara, Clerk

ED/FCP

**MINUTES
PUBLIC HEARING/DELEGATION MEETING
THURSDAY, DECEMBER 16, 1993
COURTHOUSE**

PRESENT: Representatives Avery, Bonneau, DePeco, Delano, Foster, Kingsbury, Lynch, Manning, McGuirk, Metzger, Pearson, Perry, Pratt, Richardson, Robertson, Royce, Russell, Commissioners Adams, Martin, Thompson and Assistant DeYoung.

At 7:00 p.m., Chairman Trudy Pearson opened the Public Hearing and welcomed the Representatives and the public in attendance. She then introduced Commissioner Thompson who reviewed the Commissioner's Proposed Budget for 1994.

Human Services: This account shows an increase of \$500,000.00 in costs which are mandated by the State.

Fire Mutual Aid: Up \$21,000.00, due to a modest increase in salary and wages and \$7,000.00 has been set aside for the Capital Reserve Account.

Maplewood Administration: This account has increased \$100,000 in 1994 due to the transfer of two positions from another cost center, \$14,000 of this amount to go towards the Learning Center, and \$14,000 for Employee Tuition Reimbursement Plan.

Nursing: is up due to the addition of four and three-quarter (4 3/4) CNA positions.

Pharmacy: Up due to increase in drug costs.

Plant Operations: This account will increase by \$60,000, \$50,000 of which will come out of the Capital Reserve Account. \$30,000 of this amount has been earmarked for Waste Water Treatment Facility engineering studies for its enlargement, \$10,000 for improvements to meet ADA standards, the remainder for flooring in the nursing home and air conditioning the day rooms at the nursing home.

Jail: This account will increase due to additional staffing needed and modifications to the facility for security purposes. Approximately \$75,000 to \$80,000 in additional salaries, ADA requirements \$16,000 and \$10,000 for additional security measures, i.e. camera for outside security, razor wire for fencing.

Farm: \$10,000.00 from the Capital Reserve Accounts will be used for the purchase of a truck and wood processor which will increase revenue through increased cord wood sales.

Chairman Pearson then requested the Delegation to appoint Tim Robertson, to the Personnel Commission, to take the place of Representative Champagne,

while he is ill. Commissioner Avery moved that Tim Robertson, serve on the Personnel Committee Commission in the absence of Representative Champagne. Representative Perry seconded the motion, voted unanimously. It was noted that this is a temporary position while Mr.Champagne is ill.

Chairman Pearson, then asked for a motion and nomination from the floor for a Representative to replace Mr. Champagne temporarily on the Executive Committee to study the 1994 Budget. Representative Russell made a motion that Representative McGuirk fill in on the Executive Committee for Representative Champagne during his illness. Representative DePeco seconded the motion, voted unanimously.

Chairman Pearson thanked the Representatives for their attendance and adjourned the Delegation meeting at 7:45 p.m.

Wanda Mc Namara, Clerk

ED/fcp

**MINUTES
CHESHIRE COUNTY DELEGATION
EXECUTIVE COMMITTEE
THURSDAY, DECEMBER 16, 1993
JURY ASSEMBLY ROOM**

PRESENT: Representatives Delano, Lynch, Pearson, Perry, Pratt, Robertson, Russell, McGuirk, Commissioners Adams, Martin, Thompson, Treasurer Conway and Assistant DeYoung.

Chairperson Lynch convened the meeting at 8:00 p.m.

TREASURER'S REQUEST - Roger Conway, County Treasurer, personally appeared before the County Executive Committee requesting authorization to borrow, in anticipation of taxes an amount not to exceed seven and one half million dollars (\$7,500,000.00), for the 1994 budget year, January 1, 1994 through December 31, 1994.

Representative Lynch, Chairman of the Executive Committee recognized a motion by Representative Pearson, seconded by Representative Robertson, that in order to provide funds which will be needed during the 1994 fiscal year to meet demands upon the County Treasury, the County Treasurer is authorized to borrow an amount not to exceed seven and one half million dollars (\$7,500,000.) under RSA 29:8 in anticipation of revenues to be collected for the 1994 fiscal year.

A roll call vote was taken as follows:

Delano - yes
Lynch - yes
Russell - yes
Pratt - yes

Pearson - yes
Perry - yes
Robertson - yes
McGuirk - yes

Representative Lynch adjourned the meeting at 8:15 p.m.

Respectfully submitted,

Wanda McNamara, Clerk

